1/31/86

For Fiscal Year 1986,
Through January 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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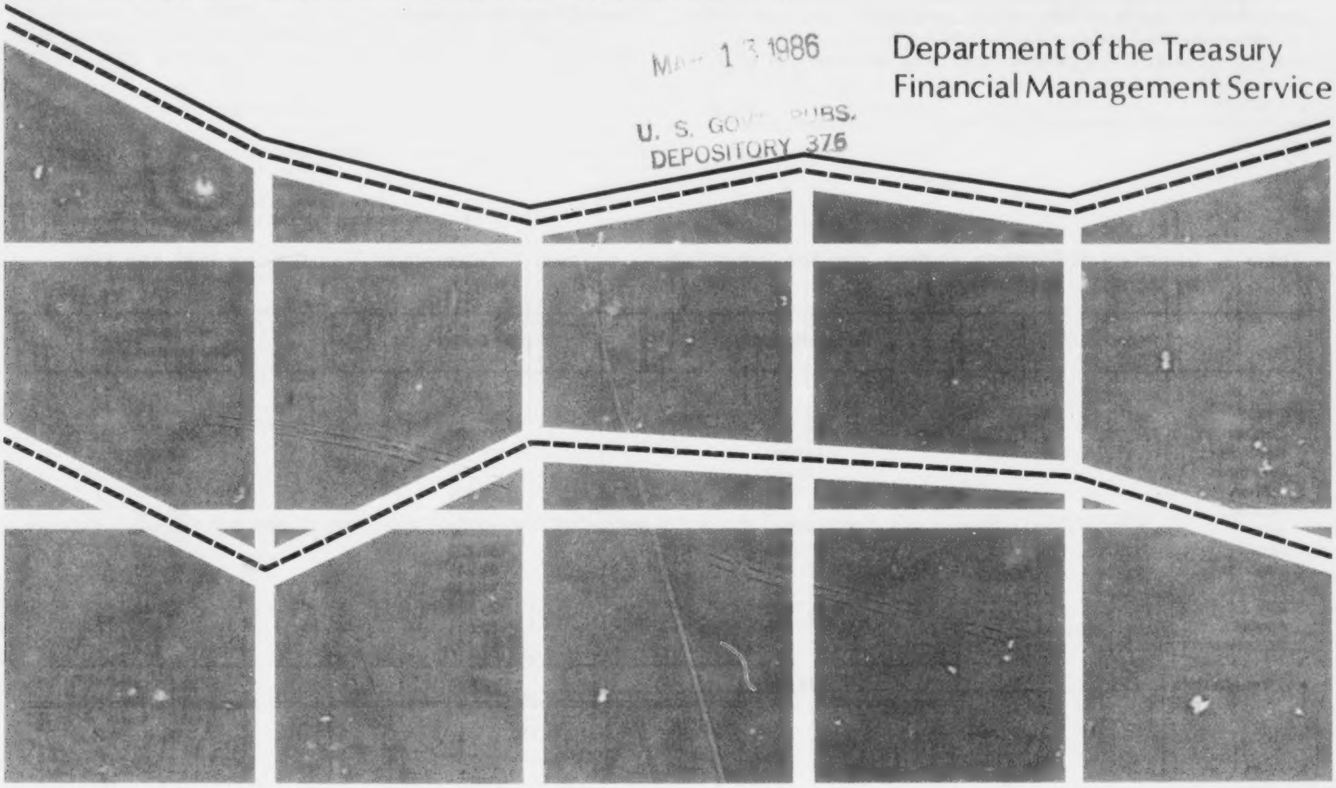
Financial Management Service



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$81,028	$28,777
November	51,494	[1]79,950	28,456
December	62,404	[1]77,587	15,183
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	−12,365
May	39,794	80,245	40,450
June	72,151	71,506	−645
July	[2]57,970	[2]78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	−617
Year-to-Date	**733,996**	**936,809**	**202,813**
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
Year-to-date	**253,946**	**336,765**	**82,819**

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[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total budget and off-budget results:					
Budget receipts	$76,710	$253,946	$777,139	$236,601	$850,372
Budget outlays	82,849	336,765	975,308	[2]315,382	993,098
Budget surplus (+) or deficit (−)	−6,140	−82,819	−198,169	−78,781	−142,726
Off-budget surplus (+) or deficit (−)	−352	+1,199	−4,620	−685	−905
Total surplus (+) or deficit (−)	−6,492	−81,620	−202,789	−79,466	−143,630
Means of financing:					
By Borrowing from the public	12,660	103,174	204,151	76,837	141,680
By Reduction of Cash and Monetary assets, increase (−)	−9,503	−25,231	−2,940	3,853	......
By Other means	3,334	3,677	1,578	−1,224	1,950
Total budget and off-budget financing	6,492	81,620	202,789	79,466	143,630

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

[2] Includes an adjustment to prior reporting.

... No transactions

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

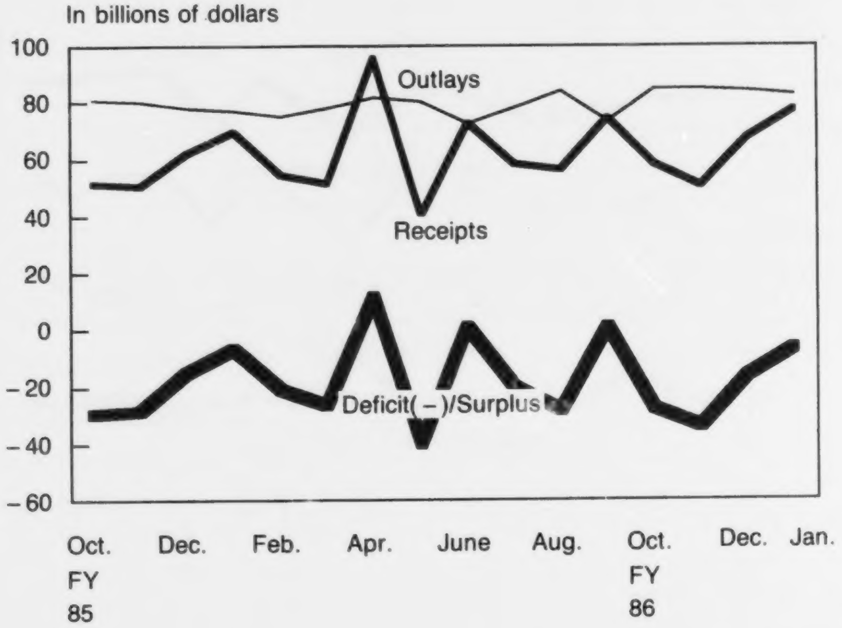

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Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

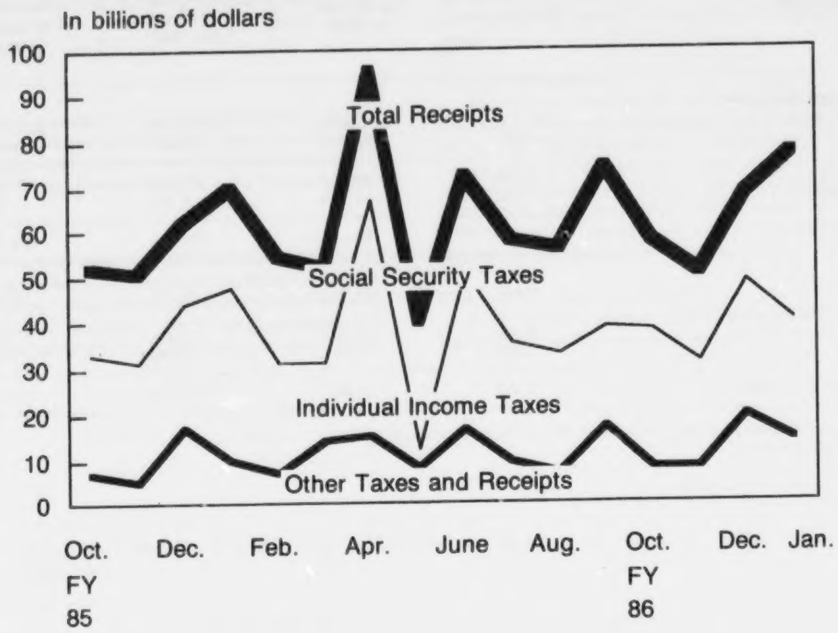

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

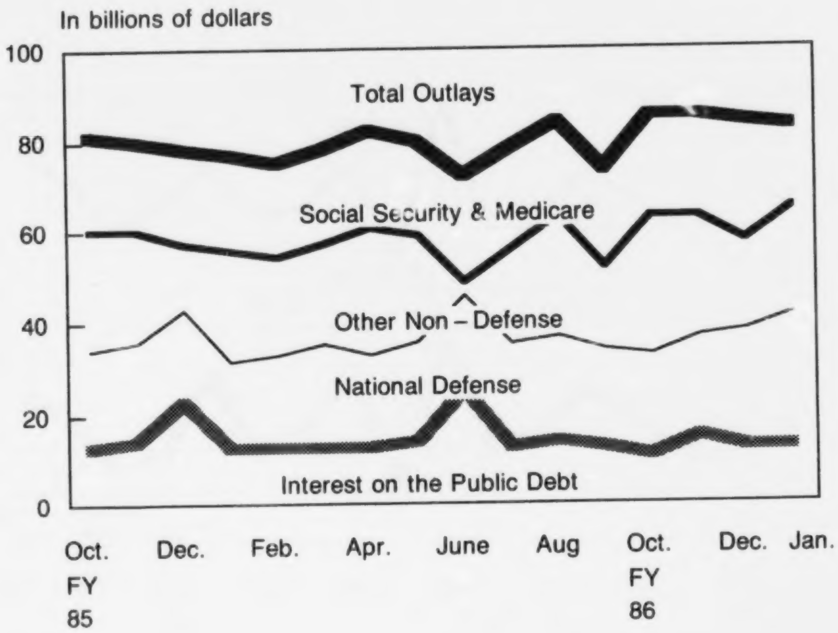

Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$40,150	$123,473	$115,322	$353,738
Corporation income taxes	2,825	17,682	16,368	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	25,363	80,562	73,160	252,114
Unemployment insurance	1,211	5,014	5,394	23,581
Other retirement contributions	408	1,651	1,600	4,743
Excise taxes	3,167	12,395	12,611	34,628
Estate and gift taxes	587	2,239	2,151	6,073
Customs duties	1,097	4,239	4,146	12,404
Miscellaneous receipts	1,901	6.692	5,850	18,993
Total	**76,710**	**253,946**	**236,601**	**777,139**
Budget Outlays				
Legislative Branch	125	565	528	1,946
The Judiciary	76	350	307	1,062
Executive Office of the President	11	40	40	111
Funds Appropriated to the President[2]	525	4,051	5,153	12,285
Department of Agriculture[2]	5,543	23,291	19,483	51,488
Department of Commerce	112	700	720	2,001
Department of Defense—Military[2]	20,253	86,131	77,388	257,981
Department of Defense—Civil	1,701	6,888	5,322	20,587
Department of Education[2]	1,699	6,305	5,898	17,840
Department of Energy[2]	901	3,765	3,509	9,813
Department of Health and Human Services[2]	28,086	109,165	103,280	332,907
Department of Housing and Urban Development[2]	1,470	5,725	13,405	15,144
Department of the Interior[2]	494	1,644	1,705	4,865
Department of Justice	406	1,265	1,224	3,847
Department of Labor	2,416	7,363	7,422	23,124
Department of State	197	1,110	1,025	2,915
Department of Transportation[2]	1,971	9,438	8,486	26,443
Department of the Treasury:				
General revenue sharing	1,040	2,166	2,283	4,433
Interest on the public debt	13,397	64,256	61,900	196,100
Other[2]	−408	−3,246	−6,757	−15,784
Environmental Protection Agency	376	1,743	1,544	4,632
General Services Administration[2]	−299	−57	−362	46
National Aeronautics and Space Administration[2]	572	2,813	2,592	7,341
Office of Personnel Management	2,103	8,085	7,705	24,069
Small Business Administration[2]	−54	55	116	576
Veterans Administration	2,070	9,899	8,753	26,538
Other independent agencies[2]	753	5,137	5,184	10,147
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	−300
Employer share,employee retirement	−2,239	−8,972	−8,372	−29,126
Interest received by trust funds	−130	−11,834	−11,960	−31,072
Rents and royalties on the Outer Continental Shelf lands	−318	−1,077	−2,138	−5,450
Sale of Conrail	....	....	....	−1,200
Total	**82,849**	**336,765**	**[3]315,382**	**975,308**
Budget surplus (+) or deficit (−)	**−6,140**	**−82,819**	**−78,781**	**−198,169**
Off-budget surplus (+) or deficit (−)	**−352**	**+1,199**	**−685**	**−4,620**
Total surplus (+) or deficit (−)	**−6,492**	**−81,620**	**−79,466**	**−202,789**

[1] Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1987 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

[2] The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1987 Budget basis.

[3] Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]$26,146			$107,489			$100,051		
Presidential Election Campaign Fund	(**)			1			1		
Other	[1]14,484			19,748			17,143		
Total—Individual income taxes	**40,630**	**$480**	**$40,150**	**127,238**	**$3,765**	**$123,473**	**117,194**	**$1,872**	**$115,322**
Corporation income taxes	**3,588**	**763**	**2,825**	**22,442**	**4,760**	**17,682**	**21,919**	**5,551**	**16,368**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]15,043	......	15,043	50,236	......	50,236	45,305	......	45,305
Self-Employment Contributions Act taxes	[1]547	......	547	655	......	655	555	......	555
Deposits by States	1,990	......	[2]1,990	5,782	......	5,782	6,158	......	6,158
Taxes on benefits	853	......	853	1,613	......	1,613	1,523	......	1,523
Total—FOASI trust fund	18,433	......	18,433	58,287	......	58,287	53,541	......	53,541
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,446	......	7,446	4,827	......	4,827	4,346	......	4,346
Self-Employment Contributions Act taxes	[1]55	......	55	71	......	71	61	......	61
Deposits by States	164	......	164	619	......	619	485	......	485
Taxes on benefits	58	......	58	109	......	109	104	......	104
Total—FDI trust fund	1,723	......	1,723	5,626	......	5,626	4,997	......	4,997
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,252	......	4,252	13,574	......	13,574	11,984	......	11,984
Self-Employment Contributions Act taxes	[1]135	......	135	155	......	155	131	......	131
Deposits by States	442	......	442	1,671	......	1,671	1,295	......	1,295
Total—FHI trust fund	4,829	......	4,829	15,401	......	15,401	13,410	......	13,410
Railroad retirement accounts:									
Rail industry pension fund	186	1	185	513	4	509	517	9	508
Railroad social security equivalent benefit	123	......	123	603	......	603	568	......	568
Taxes on benefits	69	......	69	137	......	137	137	......	137
Total—Employment taxes and contributions	25,364	1	25,363	80,566	4	80,562	73,169	9	73,160
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	654	......	654	3,794	......	3,794	3,783	......	3,783
Federal Unemployment Tax Act taxes	511	8	503	1,135	29	1,105	1,562	13	1,549
Railroad Unemployment Ins. Act contributions	54	......	54	114	......	114	62	......	62
Total—Unemployment trust fund	1,219	8	1,211	5,043	29	5,014	5,407	13	5,394
Federal employees retirement contributions:									
Civil service retirement and disability fund	396	......	396	1,605	......	1,605	1,557	......	1,557
Foreign service retirement and disability fund	4	......	4	14	......	14	14	......	14
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	399	......	399	1,619	......	1,619	1,571	......	1,571
Other retirement contributions:									
Civil service retirement and disability fund	9	......	9	32	......	32	28	......	28
Total—Social insurance taxes and contributions	**26,991**	**8**	**26,983**	**87,261**	**34**	**87,227**	**80,175**	**22**	**80,153**
Excise taxes:									
Miscellaneous excise taxes[3]	1,817	35	1,782	7,242	171	7,071	7,103	174	6,929
Airport and airway trust fund	235	......	235	895	4	891	954	2	951
Highway trust fund	1,102	......	1,102	4,223	−43	4,266	4,476	−96	4,572
Black lung disability trust fund	48	......	48	167	......	167	159	......	159
Total—Excise taxes	**3,203**	**35**	**3,167**	**12,527**	**132**	**12,395**	**12,692**	**80**	**12,611**
Estate and gift taxes	**595**	**8**	**587**	**2,294**	**55**	**2,239**	**2,204**	**53**	**2,151**
Customs duties	**1,131**	**34**	**1,097**	**4,399**	**161**	**4,239**	**4,259**	**114**	**4,146**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,744	......	1,744	6,251	......	6,251	5,489	......	5,489
All other	158	(**)	158	444	3	441	366	5	361
Total—Miscellaneous receipts	**1,901**	**(**)**	**1,901**	**6,695**	**3**	**6,692**	**5,856**	**5**	**5,850**
Total—Budget receipts	**78,038**	**1,328**	**76,710**	**262,855**	**8,910**	**253,946**	**244,299**	**7,698**	**236,601**

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[1] In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by $1,286 million to correct estimates for the quarter ending March 31, 1985. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by $96 million to correct estimates for calendar year 1983 and prior.

[2] Includes adjustment for prior reporting of $511 million.

[3] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

. . . No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$25	$91	$2	$88	$85	$2	$83
House of Representatives	42	1	41	165	3	161	153	2	151
Joint items	1	......	1	31	......	31	35	......	35
Congressional Budget Office	1	......	1	6	......	6	5	......	5
Architect of the Capitol	9	......	9	34	......	34	39	......	39
Library of Congress	16	......	16	90	......	90	80	......	80
Government Printing Office:									
Revolving fund (net)	-6	......	-6	4	......	4	10	......	10
General fund appropriations	9	......	9	43	......	43	28	......	28
General Accounting Office	28	......	28	98	......	98	85	......	85
United States Tax Court	3	......	3	9	......	9	7	......	7
Other Legislative Branch agencies	(**)	......	(**)	4	......	4	8	......	8
Proprietary receipts from the public	......	(**)	(**)	......	2	-2	......	2	-2
Intrabudgetary transactions	(**)	......	(**)	-2	......	-2	-1	......	-1
Total—Legislative Branch	**127**	**2**	**125**	**572**	**7**	**565**	**534**	**6**	**528**
The Judiciary:									
Supreme Court of the United States	1	......	1	5	......	5	5	......	5
Courts of appeals, district courts, and other judicial services	70	......	70	327	......	327	285	......	285
Other	4	......	4	18	......	18	17	......	17
Total—The Judiciary	**76**	......	**76**	**350**	......	**350**	**307**	......	**307**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	8	......	8	9	......	9
Office of Management and Budget	4	......	4	14	......	14	16	......	16
Other	4	......	4	17	......	17	15	......	15
Total—Executive Office of the President	**11**	......	**11**	**40**	......	**40**	**40**	......	**40**
Funds Appropriated to the President:									
Appalachian Regional Development programs	10	......	10	59	......	59	74	......	74
Disaster relief	47	......	47	134	......	134	70	......	70
International security assistance:									
Guarantee reserve fund	92	123	-32	342	292	49	201	58	143
Foreign military sales credit	53	......	53	822	......	822	821	......	821
Economic support fund	345	......	345	2,169	......	2,169	2,254	......	2,254
Military assistance	9	......	9	116	......	116	85	......	85
Peacekeeping operations	6	......	6	19	......	19	15	......	15
Other	2	......	2	11	......	11	11	......	11
Proprietary receipts from the public	......	(**)	(**)	......	29	-29	......	25	-25
Total—International security assistance	507	124	384	3,478	321	3,158	3,387	83	3,304
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	63	......	63	190	......	190	446	......	446
Inter-American Development Bank	30	......	30	123	......	123	132	......	132
Other	28	......	28	98	......	98	81	......	81
International organizations and programs	30	......	30	46	......	46	67	......	67
Total—Multilateral assistance	151	......	151	458	......	458	727	......	727
Agency for International Development:									
Functional development assistance program	157	(**)	157	508	1	507	490	1	489
Operating expenses, Agency for International Development	35	......	35	142	......	142	122	......	122
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	(**)	6	-5	72	10	62	62	12	50
Proprietary receipts from the public	......	87	-87	......	283	-283	......	260	-260
Total—Agency for International Development	192	93	100	722	295	427	714	273	441
Trade and development program	1	......	1	5	......	5	4	......	4
Peace Corps	9	......	9	42	......	42	41	(**)	41
Overseas Private Investment Corporation	-5	7	-12	(**)	29	-29	-15	23	-37
Inter-American Foundation	1	1	(**)	10	4	6	9	3	6
African Development Foundation	(**)	......	(**)	1	......	1	1	......	1
Total—International development assistance	350	100	250	1,238	329	909	1,481	299	1,182

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$120	......	−$120	−$494	......	−$494	$268	......	$268
Military sales programs:									
Foreign military sales trust fund	698	......	698	3,133	......	3,133	3,293	......	3,293
Other	14	$12	2	49	$9	40	34	$42	−8
Proprietary receipts from the public	......	748	−748	......	2,896	−2,896	......	3,030	−3,030
Other	3	......	3	8	......	8	(**)	......	(**)
Total—Funds Appropriated to the President	**1,509**	**984**	**525**	**7,605**	**3,554**	**4,051**	**8,607**	**3,454**	**5,153**
Department of Agriculture:									
Departmental administration	7	......	7	35	......	35	18	......	18
Agricultural Research Service	50	......	50	175	......	175	163	......	163
Cooperative State Research Service	22	......	22	86	......	86	82	......	82
Extension Service	29	......	29	113	......	113	110	......	110
Statistical Reporting Service	5	......	5	20	......	20	18	......	18
Economic Research Service	6	......	6	15	......	15	14	......	14
Foreign Agricultural Service	8	......	8	29	......	29	28	......	28
Foreign Assistance Programs	50	......	50	118	......	118	146	......	146
Agricultural Stabilization and Conservation Service	4	......	4	36	......	36	89	......	89
Federal Crop Insurance Corporation	109	8	102	346	104	241	299	109	190
Commodity Credit Corporation:									
Price Support and Related Programs	4,150	505	3,645	17,072	1,539	15,533	11,750	1,983	9,768
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration	3	(**)	3	11	1	11	12	1	12
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	......	......	......
Rural housing insurance fund	505	248	258	1,916	1,305	610	3,309	2,796	513
Agricultural credit insurance fund	186	832	−647	1,059	2,410	−1,351	2,014	1,864	150
Rural development insurance fund	113	116	−2	1,009	864	145	1,585	1,022	564
Rural water and waste disposal grants	15	......	15	75	......	75	55	......	55
Salaries and expenses	34	......	34	125	......	125	118	......	118
Other	4	......	4	13	......	13	10	......	10
Total—Farmers Home Administration	858	1,196	−338	4,196	4,579	−383	7,090	5,681	1,409
Soil Conservation Service:									
Conservation operations	42	......	42	125	......	125	129	......	129
Watershed and flood prevention operations	27	......	27	93	......	93	87	......	87
Other	7	......	7	25	......	25	26	......	26
Animal and Plant Health Inspection Service	35	......	35	84	......	84	94	......	94
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	40	......	40	163	......	163	262	......	262
Other	19	3	16	67	12	54	74	11	63
Food Safety and Inspection Service	38	......	38	121	......	121	121	......	121
Food and Nutrition Service:									
Food stamp program	983	......	983	3,839	......	3,839	3,913	......	3,913
Nutrition assistance for Puerto Rico	70	......	70	274	......	274	270	......	270
Child nutrition programs	358	......	358	1,368	......	1,368	1,336	......	1,336
Women, infants and children programs	145	......	145	534	......	534	515	......	515
Other	27	......	27	81	......	81	89	......	89
Total—Food and Nutrition Service	1,583	......	1,583	6,096	......	6,096	6,124	......	6,124
Forest Service:									
Forest research	12	......	12	40	......	40	39	......	39
National Forests system	117	......	117	538	......	538	388	......	388
Construction	26	......	26	106	......	106	107	......	107
Forest Service permanent appropriations	3	......	3	229	......	229	240	......	240
Cooperative work	9	......	9	−96	......	−96	39	......	39
Other	100	......	100	36	......	36	45	......	45
Total—Forest Service	266	......	266	853	......	853	856	......	856
Other	17	3	14	56	10	46	35	......	35
Proprietary receipts from the public	......	116	−116	......	399	−399	......	360	−360
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**7,374**	**1,831**	**5,543**	**29,936**	**6,644**	**23,291**	**27,628**	**8,145**	**19,483**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$1	......	$1	$13	......	$13	$17	......	$17
Bureau of the Census	17	......	17	77	......	77	64	......	64
Economic and Statistical Analysis	7	......	7	23	......	23	29	......	29
Economic Development Assistance	23	$6	17	150	$33	117	156	$30	125
Promotion of Industry and Commerce	27	......	27	84	......	84	80	......	80
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	398	6	392	339	5	334
Patent and Trademark Office	13	......	13	34	......	34	35	......	35
National Bureau of Standards	13	......	13	45	......	45	43	......	43
National Telecommunications and Information Administration	3	......	3	11	......	11	11	......	11
Total—Science and technology	115	1	114	489	6	483	428	5	423
Proprietary receipts from the public	......	2	-2	......	24	-24	......	12	-12
Intrabudgetary transactions	-69	......	-69	-72	......	-72	-7	......	-7
Total—Department of Commerce	**122**	**9**	**112**	**764**	**63**	**700**	**767**	**48**	**720**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,012	......	2,012	8,788	......	8,788	8,382	......	8,382
Department of the Navy	1,953	......	1,953	7,854	......	7,854	7,165	......	7,165
Department of the Air Force	1,672	......	1,672	6,719	......	6,719	6,258	......	6,258
Total—Military personnel	5,636	......	5,636	23,360	......	23,360	21,804	......	21,804
Operation and maintenance:									
Department of the Army	1,404	......	1,404	6,545	......	6,545	6,327	......	6,327
Department of the Navy	1,855	......	1,855	8,215	......	8,215	8,011	......	8,011
Department of the Air Force	1,362	......	1,362	6,893	......	6,893	6,555	......	6,555
Defense agencies	661	......	661	2,599	......	2,599	2,285	......	2,285
Total—Operation and maintenance	5,282	......	5,282	24,252	......	24,252	23,177	......	23,177
Procurement:									
Department of the Army	1,198	......	1,198	5,040	......	5,040	4,174	......	4,174
Department of the Navy	2,129	......	2,129	9,053	......	9,053	8,171	......	8,171
Department of the Air Force	1,855	......	1,855	9,920	......	9,920	9,057	......	9,057
Defense agencies	69	......	69	312	......	312	344	......	344
Total—Procurement	5,251	......	5,251	24,325	......	24,325	21,747	......	21,747
Research, development, test, and evaluation:									
Department of the Army	354	......	354	1,278	......	1,278	1,218	......	1,218
Department of the Navy	705	......	705	3,001	......	3,001	2,416	......	2,416
Department of the Air Force	919	......	919	4,589	......	4,589	3,647	......	3,647
Defense agencies	303	......	303	1,319	......	1,319	1,081	......	1,081
Total—Research, development, test, and evaluation	2,280	......	2,280	10,188	......	10,188	8,363	......	8,363
Military construction:									
Department of the Army	128	......	128	496	......	496	337	......	337
Department of the Navy	119	......	119	447	......	447	423	......	423
Department of the Air Force	135	......	135	578	......	578	476	......	476
Defense agencies	40	......	40	131	......	131	107	......	107
Total—Military construction	423	......	423	1,651	......	1,651	1,342	......	1,342
Family housing	233	......	233	909	......	909	791	......	791
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	251	......	251	373	......	373	161	......	161
Department of the Navy	-85	......	-85	149	......	149	5	......	5
Department of the Air Force	286	......	286	215	......	215	20	......	20
Defense agencies	914	......	914	847	......	847	160	......	160
Other	29	23	6	108	98	11	90	103	-13
Proprietary receipts from the public	......	175	-175	......	460	-460	......	357	-357
Intrabudgetary transactions	-51	......	-51	309	......	309	188	......	188
Total—Department of Defense—Military	**20,451**	**198**	**20,253**	**86,689**	**558**	**86,131**	**77,849**	**461**	**77,389**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$11	......	$11	$41	......	$41	$42	......	$42
Construction, general	81	......	81	300	......	300	369	......	369
Operation and maintenance, general	92	......	92	410	......	410	415	......	415
Flood control	45	......	45	166	......	166	160	......	160
Other	11	......	11	115	......	115	119	......	119
Proprietary receipts from the public	......	$9	-9	......	$17	-17	......	$24	-24
Total—Corps of Engineers	240	9	231	1,033	17	1,016	1,105	24	1,081
Military retirement fund:									
Payments to military retirement fund	(**)	(**)	(**)	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,464	......	1,464	5,848	......	5,848	4,230	......	4,230
Intrabudgetary transactions	......	......	......	-10,500	......	-10,500	-9,500	......	-9,500
Other	7	(**)	6	28	(**)	27	14	(**)	13
Proprietary receipts from the public	......	(**)	(**)	......	2	-2	......	2	-2
Total—Department of Defense—Civil	**1,710**	**9**	**1,701**	**6,908**	**20**	**6,888**	**5,349**	**27**	**5,322**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	510	......	510	1,562	......	1,562	1,425	......	1,424
Impact aid	17	......	17	335	......	335	305	......	305
Special programs	60	......	60	229	......	229	516	......	516
Indian education	1	......	1	26	......	26	32	......	32
Total—Office of Elementary and Secondary Education	588	......	588	2.153	......	2,153	2,277	......	2,277
Office of Bilingual Education and Minority Languages Affairs	21	......	21	80	......	80	67	......	67
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	110	......	110	433	......	433	350	......	350
Rehabilitation services and handicapped research	103	......	103	402	......	402	280	......	280
Office of Vocational and Adult Education	84	......	84	325	......	325	181	......	181
Office of Postsecondary Education:									
College housing loans	37	8	29	37	69	-32	19	161	-141
Student financial assistance	460	......	460	1,628	......	1,628	1,384	......	1,384
Guaranteed student loans	200	......	200	950	......	950	1,107	......	1,107
Higher education	46	......	46	172	......	172	176	......	176
Higher education facilities loans and insurance	-1	......	-1	-14	......	-14	-14	......	-14
Total—Office of Postsecondary Education	741	8	733	2,773	69	2,703	2,673	161	2,512
Office of Educational Research and Improvement	14	......	14	50	......	50	34	......	34
Special institutions	19	......	19	76	......	76	112	......	112
Departmental management	25	......	25	93	......	93	93	......	93
Proprietary receipts from the public	......	-1	1	......	10	-10	......	11	-11
Total—Department of Education	**1,706**	**7**	**1,699**	**6,365**	**79**	**6,305**	**6,069**	**171**	**5,898**
Department of Energy:									
Atomic energy defense activities	657	......	657	2,553	......	2,553	2,317	......	2,317
Energy programs:									
General science and research activities	55	......	55	227	......	227	217	......	217
Energy supply, R and D activities	197	......	197	810	......	810	760	......	760
Uranium supply and enrichment activities	97	......	97	391	......	391	539	......	539
Fossil energy research and development	27	......	27	114	......	114	106	......	106
Naval petroleum and oil shale reserves	14	......	14	53	......	53	48	......	48
Energy conservation	31	......	31	160	......	160	148	......	148
Strategic petroleum reserve	16	......	16	65	......	65	73	......	73
Nuclear waste disposal fund	39	......	39	124	......	124	92	......	92
Other	36	......	36	101	......	101	97	......	97
Total—Energy programs	514	......	514	2,046	......	2,046	2,080	......	2,080
Power Marketing Administration	97	100	-3	408	385	23	442	499	-57
Departmental administration	47	......	47	149	......	149	120	......	120
Proprietary receipts from the public	......	313	-313	......	968	-968	......	951	-951
Intrabudgetary transactions	-1	......	-1	-38	......	-38	......	......	....
Total—Department of Energy	**1,314**	**413**	**901**	**5,118**	**1,354**	**3,765**	**4,959**	**1,450**	**3,509**

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	$36	(**)	$36	$145	$1	$144	$144	$1	$143
Health Resources and Services Administration:									
Public enterprise funds	6	......	6	13	......	13	4	......	4
Health resources and services	103	......	103	461	......	461	479	......	479
Indian health and facilities	72	......	72	297	......	297	339	......	339
Centers for Disease Control	34	......	34	128	......	128	119	......	119
National Institutes of Health:									
Cancer research	109	......	109	405	......	405	395	......	395
Heart, lung, and blood research	80	......	80	277	......	277	252	......	252
Arthritis, diabetes, and digestive and kidney diseases	52	......	52	177	......	177	175	......	175
Neurological and communicative disorders and stroke	36	......	36	128	......	128	119	......	119
Allergy and infectious diseases	34	......	34	121	......	121	118	......	118
General medical sciences	35	......	35	147	......	147	141	......	141
Child health and human development	30	......	30	107	......	107	105	......	105
Other research institutes	52	......	52	199	......	199	203	......	203
Research resources	26	......	26	97	......	97	88	......	88
Other	−25	......	−25	−10	......	−10	−19	......	−19
Total—National Institutes of Health	428	......	428	1,646	......	1,646	1,577	......	1,577
Alcohol, Drug Abuse, and Mental Health Administration	92	......	92	328	......	328	335	......	335
Office of Assistant Secretary for Health	17	......	17	60	......	60	73	......	73
Total—Public Health Service	789	(**)	788	3,078	1	3,078	3,071	1	3,070
Health Care Financing Administration:									
Grants to States for Medicaid	2,197	......	2,197	8,167	......	8,167	7,220	......	7,220
Payments to health care trust funds	1,527	......	1,527	5,502	......	5,502	6,032	......	6,032
Program management	3	......	3	14	......	14	4	......	4
Federal hospital insurance trust fund:									
Benefit payments	4,221	......	4,221	16,332	......	16,332	16,313	......	16,313
Administrative expenses and construction	68	......	68	254	......	254	249	......	249
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,289	......	4,289	16,586	......	16,586	16,576	......	16,576
Federal supplementary medical ins. trust fund:									
Benefit payments	2,120	......	2,120	8,375	......	8,375	6,902	......	6,902
Administrative expenses and construction	76	......	76	332	......	332	352	......	352
Total—FSMI trust fund	2,196	......	2,196	8,707	......	8,707	7,254	......	7,254
Total—Health Care Financing Administration	10,211	......	10,211	38,975	......	38,975	37,085	......	37,085
Social Security Administration:									
Payments to social security trust funds	191	......	191	3,404	......	3,404	1,438	......	1,438
Special benefits for disabled coal miners	84	......	84	338	......	338	345	......	345
Supplemental security income program	851	......	851	4,089	......	4,089	3,149	......	3,149
Assistance payments program	787	......	787	3,065	......	3,065	2,952	......	2,952
Child support enforcement	60	......	60	231	......	231	197	......	197
Low income home energy assistance	373	......	373	927	......	927	1,048	......	1,048
Refugee and entrant assistance	34	......	34	119	......	119	203	......	203
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,541	......	14,541	56,602	......	56,602	53,870	......	53,870
Administrative expenses and construction	183	......	183	582	......	582	533	......	533
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	118	......	118	471	......	471	632	......	632
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,842	......	14,842	57,800	......	57,800	55,346	......	55.346

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	$1,627	......	$1,627	$6,299	......	$6,299	$6,042	......	$6,042
Administrative expenses and construction	49	......	49	206	......	206	206	......	206
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,675	......	1,675	6,519	......	6,519	6,278	......	6,278
Total—Social Security Administration	18,900	......	18,900	76,493	......	76,493	70,957	......	70,957
Human Development Services:									
Social services block grant	218	......	218	785	......	785	942	......	942
Human development services	151	......	151	652	......	652	641	......	641
Family social services	70	......	70	239	......	239	239	......	239
Work incentives	5	......	5	36	......	36	64	......	64
Community services	47	......	47	123	......	123	137	......	137
Other	......	$1	−1	(**)	$2	−2	1	$1	(**)
Total—Human Development Services	492	1	491	1,836	2	1,834	2,024	1	2,023
Departmental management	19	......	19	85	......	85	66	......	66
Proprietary receipts from the public	......	487	−487	......	1,923	−1,923	......	1,819	−1,819
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,503	......	−1,503	−6,283	......	−6,283	−5,953	......	−5,953
Payments for tax and other credits[1]:									
Federal old-age and survivors insurance trust fund	−182	......	−182	−2,379	......	−2,375	−1,323	......	−1,323
Federal disability insurance trust fund	−9	......	−9	−1,025	......	−1,025	−116	......	−116
Federal hospital insurance trust fund	−24	......	−24	781	......	781	−79	......	−79
Other	−118	......	−118	−471	......	−471	−632	......	−632
Total—Department of Health and Human Services	**28,574**	**488**	**28,086**	**111,091**	**1,926**	**109,165**	**105,101**	**1,821**	**103,280**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	306	347	−40	1,007	1,432	−425	934	1,192	−258
Housing for the elderly or handicapped fund	45	35	10	407	145	263	390	139	251
Other	2	5	−3	13	20	−7	18	18	(**)
Rent supplement payments	4	......	4	17	......	17	1,676	......	1,676
Homeownership assistance	18	......	18	96	......	96	18	......	18
Rental housing assistance	55	......	55	199	......	199	37	......	37
Low-rent public housing	143	......	143	865	......	865	411	......	411
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	679	......	679	2,527	......	2,527	1,377	......	1,377
Other	5	......	5	21	......	21	6	......	6
Total—Housing Programs	1,258	386	872	5,152	1,596	3,556	4,870	1,349	3,522
Public and Indian Housing:									
Low-rent housing—loans and other expenses	112	7	105	420	40	380	8,183	144	8,039
Payments for operation of low-income housing projects	100	......	100	393	......	393	424	......	424
Total—Public and Indian Housing	212	7	205	813	40	773	8,608	144	8,464
Government National Mortgage Association:									
Special assistance functions fund	......	......	......	......	......	......	......	......	......
Emergency mortgage purchase assistance	......	......	......	......	......	......	......	......	......
Management and liquidating functions fund	82	26	55	192	292	−100	264	438	−174
Guarantees of mortgage-backed securities	2	26	−24	6	97	−91	9	87	−78
Participation sales fund	−9	......	−9	−34	......	−34	−54	......	−54
Total—Government National Mortgage Association	75	53	23	164	389	−225	219	525	−306
Community Planning and Development:									
Public enterprise fund	11	8	3	40	41	(**)	48	52	−4
Community development grants	295	......	295	1,279	......	1,279	1,449	......	1,449
Urban development action grants	45	......	45	184	......	184	146	......	146
Other	5	......	5	24	......	24	5	......	5
Total—Community Planning and Development	355	8	347	1,527	41	1,487	1,648	52	1,596
Management and administration	19	......	19	112	......	112	113	......	113
Other	4	......	4	22	......	22	16	......	16
Total—Department of Housing and Urban Development	**1,924**	**454**	**1,470**	**7,791**	**2,065**	**5,725**	**15,475**	**2,069**	**13,405**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$43	......	$43	$148	......	$148	$148	......	$148
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	1	......	1
Payments to States and counties for general purpose fiscal assistance	(**)	......	(**)	15	......	15	77	......	77
Other	7	......	7	27	......	27	41	......	41
Minerals Management Service	96	......	96	224	......	224	240	......	240
Office of Surface Mining Reclamation and Enforcement	30	......	30	109	......	109	91	......	91
Total—Land and minerals management	176	......	176	524	......	524	597	......	597
Water and science:									
Bureau of Reclamation:									
Construction program	54	$10	44	304	$31	273	233	$27	206
Operation and maintenance	13	......	13	50	......	50	48	......	48
Other	13	......	13	50	......	50	41	......	41
Geological Survey	85	......	85	193	......	193	152	......	152
Bureau of Mines	16	3	13	51	11	41	59	7	53
Total—Water and science	180	13	167	647	42	606	535	34	501
Fish and wildlife and parks:									
United States Fish and Wildlife Service	59	......	59	184	......	184	187	......	187
National Park Service	99	......	99	331	......	331	376	....	376
Total—Fish and wildlife and parks	158	......	158	515	......	515	563	......	563
Bureau of Indian Affairs:									
Operation of Indian programs	103	......	103	324	......	324	359	......	359
Construction	9	......	9	36	......	36	52	......	52
Indian tribal funds	33	......	33	98	......	98	131	......	131
Other	4	2	3	13	4	9	24	4	20
Total—Bureau of Indian Affairs	150	2	148	471	4	467	565	4	561
Territorial and International Affairs	27	......	27	74	......	74	66	......	66
Departmental offices	−14	......	−14	48	......	48	29	......	29
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	(**)	(**)	......	−1	1	......	1	−1
Other	......	168	−168	......	585	−585	......	609	−609
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−3	......	−3
Total—Department of the Interior	**677**	**183**	**494**	**2,273**	**630**	**1,644**	**2,353**	**648**	**1,705**
Department of Justice:									
General administration	21	......	21	45	......	45	32	......	32
United States Parole Commission	1	......	1	3	......	3	3	......	3
Legal activities	34	......	34	235	......	235	270	......	270
Interagency law enforcement	1	......	1	6	......	6	49	......	49
Federal Bureau of Investigation	144	......	144	423	......	423	349	......	349
Drug Enforcement Administration	35	......	35	119	......	119	109	......	109
Immigration and Naturalization Service	49	......	49	202	......	202	179	......	179
Federal Prison System	120	3	117	222	10	211	198	8	190
Office of Justice Programs	13	(**)	13	45	(**)	45	45	......	45
Other	−21	−12	−9	−24	......	−24	−1	......	−1
Total—Department of Justice	**397**	**−9**	**406**	**1,275**	**10**	**1,265**	**1,232**	**8**	**1,224**
Department of Labor:									
Employment and Training Administration:									
Program administration	6	......	6	20	......	20	20	......	20
Training and employment services	240	......	240	997	......	997	884	......	884
Community service employment for older Americans	28	......	28	101	......	101	105	......	105
Federal unemployment benefits and allowances	(**)	......	(**)	9	......	9	1	......	1
State unemployment insurance and employment service operation	21	......	21	49	......	49	40	......	40
Advances to the unemployment trust fund and other funds	2	......	2	16	......	16	668	......	668
Other	(**)	......	(**)	−2	......	−2	−1	......	−1

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,653	......	$1,653	$5,072	......	$5,072	$5,292	......	$5,292
State administrative expenses	202	......	202	737	......	737	762	......	762
Federal administrative expenses	21	......	21	39	......	39	40	......	40
Veterans employment and training	11	......	11	36	......	36	31	......	31
Interest on refunds of taxes	1	......	1	3	......	3	1	......	1
Repayment of advances from the general fund	......	......	......	175	......	175	340	......	340
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	23	......	23	70	......	70	66	......	66
Administrative expenses	2	......	2	13	......	13	8	......	8
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,913	......	1,913	6,145	......	6,145	6,545	......	6,545
Total—Employment and Training Administration	2,212	......	2,212	7,334	......	7,334	8,261	......	8,261
Labor-Management Services	5	......	5	19	......	19	17	......	17
Pension Benefit Guaranty Corporation	19	$17	2	71	$64	7	57	$53	4
Employment Standards Administration:									
Salaries and expenses	16	......	16	68	......	68	55	......	55
Special benefits	79	......	79	−189	......	−189	−278	......	−278
Black lung disability trust fund	50	......	50	183	......	183	203	......	203
Special workers' compensation expenses	5	......	5	21	......	21	20	......	20
Occupational Safety and Health Administration	20	......	20	68	......	68	65	......	65
Mine Safety and Health Administration	17	......	17	53	......	53	53	......	53
Bureau of Labor Statistics	17	......	17	51	......	51	39	......	39
Departmental management	21	......	21	46	......	46	49	......	49
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	−28	......	−28	−296	......	−296	−1,066	......	−1,066
Total—Department of Labor	**2,433**	**17**	**2,416**	**7,427**	**64**	**7,363**	**7,476**	**54**	**7,422**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	108	......	108	392	......	392	381	......	381
Acquisition, operation, and maintenance of buildings abroad	20	......	20	86	......	86	51	......	51
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	20	......	20	79	......	79	56	......	56
Other	(**)	......	(**)	10	......	10	8	......	8
Total—Administration of Foreign Affairs	148	......	148	673	......	673	602	......	602
International Organizations and Conferences	11	......	11	374	......	374	407	......	407
International Commissions	5	......	5	12	......	12	11	......	11
Migration and Refugee Assistance	25	......	25	114	......	114	120	......	120
International Narcotics Control	4	......	4	18	......	18	19	......	19
Other	5	......	5	26	......	26	15	......	15
Proprietary receipts from the public	......	......	......	......	−1	1	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−107	......	−107	−148	......	−148
Total—Department of State	**197**	......	**197**	**1,109**	**−1**	**1,110**	**1,026**	**(**)**	**1,025**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	845	......	845	4,778	......	4,778	4,254	......	4,254
Other	−8	......	−8	4	1	2	12	......	12
Other programs	14	......	14	75	......	75	130	......	130
Total—Federal Highway Administration	851	......	851	4,857	1	4,855	4,397	......	4,397
National Highway Traffic Safety Administration:									
Operations and research	7	......	7	27	......	27	26	......	26
Trust fund share of highway safety programs	9	......	9	45	......	45	25	......	25
Other	(**)	......	(**)	−3	......	−3	(**)	......	(**)

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	−$2	(**)	−$2	$15	$1	$14	$26	$20	$6
Northeast corridor improvement program	8	......	8	41	......	41	58	......	58
Grants to National Railroad Passenger Corporation	210	......	210	346	......	346	383	....	383
Other	6	......	6	41	......	41	40	......	40
Total—Federal Railroad Administration	221	(**)	221	443	1	442	508	20	487
Urban Mass Transportation Administration:									
Formula grants	89	......	89	374	......	374	358	......	358
Discretionary grants	82	......	82	293	......	293	95	......	95
Other	73	......	73	360	......	360	567	......	567
Federal Aviation Administration:									
Operations	−469	......	−469	192	......	192	677	......	677
Other	7	......	7	34	......	34	38	......	38
Airport and airway trust fund:									
Grants-in-aid for airports	66	......	66	329	......	329	294	......	294
Facilities and equipment	45	......	45	214	......	214	124	......	124
Research, engineering and development	21	......	21	91	......	91	73	......	73
Operations	688	......	688	782	......	782	276	......	276
Total—Airport and airway trust fund	821	......	821	1,416	......	1,416	767	......	767
Total—Federal Aviation Administration	360	......	360	1,641	....	1,641	1,483	......	1,483
Coast Guard:									
Operating expenses	140	......	140	586	......	586	577	......	577
Acquisition, construction, and improvements	35	......	35	153	......	153	170	......	170
Retired pay	28	......	28	109	......	109	84	......	84
Other	9	(**)	9	43	1	42	45	1	43
Total—Coast Guard	213	(**)	213	892	1	890	877	1	875
Maritime Administration:									
Public enterprise funds	14	$7	6	397	64	333	33	57	−24
Ship construction	(**)	......	(**)	(**)	......	(**)	1	......	1
Operating-differential subsidies	25	......	25	109	......	109	124	......	124
Other	8	......	8	29	......	29	38	......	38
Other	33	1	32	72	4	68	60	5	54
Proprietary receipts from the public	......	7	−7	......	23	−23	......	19	−19
Intrabudgetary transactions	(**)	......	(**)	−2	......	−2	−3	......	−3
Total—Department of Transportation	**1,986**	**16**	**1,971**	**9,534**	**96**	**9,438**	**8,589**	**104**	**8,486**
Department of the Treasury:									
Office of the Secretary	−61	......	−61	−209	......	−209	−128	......	−128
Office of Revenue Sharing:									
Salaries and expenses	1	......	1	2	......	2	3	......	3
General revenue sharing	1,040	......	1,040	2,166	......	2,166	2,283	......	2,283
Federal Law Enforcement Training Center	1	......	1	4	......	4	5	......	5
Financial Management Service:									
Salaries and expenses	21	......	21	79	......	79	80	......	80
Claims, judgements, and relief acts	17	......	17	80	......	80	94	......	94
Advances to the railroad retirement account	......	......	......	......	......	......	......	......	....
Payments to Synthetic Fuels Corporation	1	......	1	13	......	13	13	......	13
Other	9	......	9	539	......	539	3	......	3
Total—Financial Management Service	47	......	47	711	......	711	190	......	190
Bureau of Alcohol, Tobacco and Firearms	11	......	11	58	......	58	59	......	59
United States Customs Service	82	......	82	271	......	271	270	......	270
Bureau of Engraving and Printing	7	......	7	−13	......	−13	−10	......	−10
Bureau of the Mint	17	......	17	44	......	44	37	......	37
Bureau of the Public Debt	19	......	19	71	......	71	58	......	58

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$6	......	$6	$32	......	$32	$38	......	$38
Processing tax returns	112	......	112	410	......	410	328	......	328
Examinations and appeals	126	......	126	496	......	496	489	......	489
Investigation, collection and taxpayer service	93	......	93	362	......	362	357	......	357
Payment where credit exceeds liability for tax	5	......	5	17	......	17	13	......	13
Refunding internal revenue collections, interest	97	......	97	578	......	578	423	......	423
Internal revenue collections for Puerto Rico	15	......	15	76	......	76	122	......	122
Other	(**)	(**)	(**)	1	(**)	1	1	$1	(**)
Total—Internal Revenue Service	453	(**)	453	1,973	(**)	1,973	1,770	1	1,769
United States Secret Service	28	......	28	100	......	100	103	......	103
Comptroller of the Currency	17	$90	-73	85	$113	-28	58	85	-27
Interest on the public debt:									
Public issues (accrual basis)	13,050	......	13,050	51,690	......	51,690	48,538	......	48,538
Special issues (cash basis)	348	......	348	12,567	......	12,567	13,362	......	13,362
Total—Interest on the public debt	13,397	......	13,397	64,256	......	64,256	61,900	......	61,900
Proprietary receipts from the public	......	92	-92	......	932	-932	......	1,311	-1,311
Receipts from off-budget Federal entities	......	661	-661	......	3,642	-3,642	......	4,536	-4,536
Intrabudgetary transactions	-186	......	-186	-1,656	......	-1,656	-3,239	......	-3,239
Total—Department of the Treasury	**14,873**	**844**	**14,029**	**67,863**	**4,687**	**63,176**	**63,358**	**5,932**	**57,426**
Environmental Protection Agency:									
Salaries and expenses	52	......	52	234	......	234	212	......	212
Research and development	15	......	15	63	......	63	48	......	48
Abatement, control, and compliance	36	......	36	124	......	124	116	......	116
Construction grants	235	......	235	1,173	......	1,173	1,063	......	1,063
Hazardous substance response trust fund	37	......	37	155	......	155	104	......	104
Other	(**)	(**)	(**)	1	(**)	1	45	(**)	45
Proprietary receipts from the public	......	(**)	(**)	......	7	-7	......	1	-1
Intrabudgetary transactions	......	......	......	......	......	......	-44	......	-44
Total—Environmental Protection Agency	**376**	**(****	**376**	**1,751**	**8**	**1,743**	**1,545**	**1**	**1,544**
General Services Administration:									
Real property activities	-298	......	-298	-284	......	-284	-364	......	-364
Personal property activities	47	......	47	187	......	187	14	......	14
Office of Information Resources Management	-40	......	-40	-32	......	-32	-32	......	-32
Federal property resources activities	5	......	5	-46	......	-46	-138	......	-138
General activities	10	......	10	48	......	48	47	(**)	47
Proprietary receipts from the public	......	3	-3	......	16	-16	......	34	-34
Other	(**)	20	-20	(**)	-85	85	......	-146	146
Total—General Services Administration	**-275**	**24**	**-299**	**-126**	**-69**	**-57**	**-474**	**-112**	**-362**
National Aeronautics and Space Administration:									
Research and development	206	......	206	906	......	906	658	......	658
Space flight, control, and data communications	230	......	230	1,370	......	1,370	1,432	......	1,432
Construction of facilities	14	......	14	66	......	66	56	......	56
Research and program management	122	......	122	472	......	472	446	......	446
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**572**	**......**	**572**	**2,813**	**......**	**2,813**	**2,592**	**......**	**2,592**
Office of Personnel Management:									
Salaries and expenses	17	......	17	70	......	70	62	......	62
Government payment for annuitants, employees health benefits	125	......	125	503	......	503	484	......	484
Payment to civil service retirement and disability fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Civil service retirement and disability fund	1,990	......	1,990	7,894	......	7,894	7,470	......	7,470
Employees health benefits fund	551	566	-15	2,196	2,324	-128	2,172	2,292	-120
Employees life insurance fund	70	83	-13	290	508	-219	282	466	-184
Retired employees health benefits fund	1	1	(**)	4	4	(**)	5	5	(**)
Other	-3	......	-3	-26	......	-26	6	-6	6
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	(**)	......	(**)	-2	......	-2
Other	2	......	2	-11	......	-11	-11	......	-11
Total—Office of Personnel M nagement	**2,753**	**650**	**2,103**	**10,921**	**2,837**	**8,085**	**10,468**	**2,763**	**7,705**

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$69	$87	−$18	$291	$313	−$22	$307	$258	$50
Disaster loan fund	22	83	−61	256	288	−33	283	312	−28
Other	1	2	−1	13	6	7	11	5	6
Salaries and expenses	25	......	25	102	......	102	89	......	89
Other	(**)	(**)	(**)	1	(**)	1	......	(**)	(**)
Total—Small Business Administration	117	171	−54	662	607	55	691	575	116
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	133	234	−101	582	619	−37	531	468	63
Direct loan revolving fund	2	5	−3	9	20	−11	10	22	−12
Other	40	31	9	153	154	−2	127	167	−40
Compensation and pensions	1,172	......	1,172	5,831	......	5,831	4,682	......	4,682
Readjustment benefits	84	......	84	404	......	404	430	......	430
Medical care	789	......	789	3,073	......	3,073	2,926	......	2,926
Medical and prosthetic research	16	......	16	65	......	65	91	......	91
General operating expenses	3	......	3	277	......	277	294	......	294
Construction projects	44	......	44	190	......	190	171	......	171
Post-Vietnam era veterans education account	19	......	19	82	......	82	62	......	62
Insurance funds:									
National service life	96	......	96	336	......	336	308	......	308
United States government life	3	......	3	15	......	15	15	......	15
Veterans special life	9	6	3	25	62	−37	23	57	−34
Other	7	......	7	31	......	31	46	......	46
Proprietary receipts from the public:									
National service life	......	27	−27	......	129	−129	......	143	−143
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	19	−19	......	95	−95	......	59	−59
Intrabudgetary transactions	−28	......	−28	−94	......	−94	−46	......	−46
Total—Veterans Administration	2,391	321	2,070	10,978	1,080	9,899	9,670	917	8,753
Independent agencies:									
Action	16	......	16	64	......	64	40	......	40
Board for International Broadcasting	32	......	32	47	......	47	53	......	53
Consumer Product Safety Commission	3	......	3	12	......	12	10	......	10
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	14	......	14	505	......	505	505	......	505
Loans and repayable advances	......	......	......	......	35	−35	......	107	−107
Equal Employment Opportunity Commission	17	......	17	58	......	58	56	......	56
Export-Import Bank of the United States	84	304	−220	987	1,264	−277	1,278	1,593	−315
Federal Communications Commission	10	......	10	34	......	34	33	......	33
Federal Deposit Insurance Corporation	536	603	−67	2,055	1,611	443	1,185	1,392	−207
Federal Emergency Management Agency:									
Public enterprise funds	65	18	48	221	79	142	109	119	−10
Salaries and expenses	10	......	10	43	......	43	50	......	50
Emergency management and planning assistance	27	......	27	98	......	98	121	......	121
Emergency food distribution and shelter program	(**)	......	(**)	19	......	19	70	......	70
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	14	13	1	27	27	(**)
Federal Savings and Loan Insurance Corp. fund	202	97	106	685	913	−228	1,509	505	1,004
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	7	......	7	23	......	23	21	......	21
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Other	1	(**)	1	3	1	2	3	1	2
Interstate Commerce Commission	5	......	5	18	......	18	20	......	20
Legal Services Corporation	24	......	24	104	......	104	76	......	76
Merit Systems Protection Board	3	......	3	8	......	8	6	......	6
National Archives and Record Administration	13	......	13	40	......	40	34	(**)	34
National Credit Union Administration:									
Central liquidity facility	24	22	2	64	61	3	538	521	17
Other	−2	176	−177	9	203	−194	60	781	−721

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$13	......	$13	$58	......	$58	$55	......	$55
National Endowment for the Humanities	12	......	12	42	......	42	45	......	45
Institute of Museum Services	(**)	......	(**)	5	......	5	10	......	10
National Labor Relations Board	14	......	14	50	......	50	51	......	51
National Science Foundation	114	......	114	438	......	438	383	......	383
National Transportation Safety Board	2	......	2	7	......	7	7	......	7
Nuclear Regulatory Commission	38	......	38	142	......	142	158	......	158
Panama Canal Commission	32	$39	-7	136	$146	-10	133	$136	-3
Postal Service (payment to the Postal Service fund)	184	......	184	380	......	380	619	......	619
Railroad Retirement Board:									
Federal windfall subsidy	33	......	33	131	......	131	135	......	135
Payment to railroad unemployment insurance trust fund	(**)	......	(**)	25	......	25	......	......	......
Milwaukee railroad restructuring, administration	1	......	1	(**)	......	(**)	-1	......	-1
Railroad retirement accounts:									
Social security equivalent benefit account	319	......	319	1,247	......	1,247	1,175	......	1,175
Benefits payments and claims	183	......	183	720	......	720	736	......	736
Advances to the railroad retirement account from the FOASI trust fund	-226	......	-226	-226	......	-226	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-5	......	-5	-17	......	-17	(**)	......	(**)
Disbursements for the payment of FOASI benefits	59	......	59	229	......	229	-1	......	-1
Disbursements for the payment of FDI benefits	5	......	5	17	......	17	(**)	......	(**)
Administrative expenses	5	......	5	14	......	14	15	......	15
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	5	......	5
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	......	......	......	-25	......	-25	-32	......	-32
Interest on advances to railroad unemployment insurance account	......	......	......	......	......	......	-5	......	-5
Total—Railroad Retirement Board	373	......	373	2,117	......	2,117	2,025	......	2,025
Securities and Exchange Commission	11	......	11	38	......	38	36	......	36
Smithsonian Institution	23	......	23	77	......	77	76	......	76
Tennessee Valley Authority	415	403	11	1,802	1,510	292	1,964	1,602	362
United States Information Agency	70	(**)	70	263	(**)	262	206	(**)	206
United States Railway Association	(**)	......	(**)	1	......	1	1	......	1
Other independent agencies	23	1	22	140	15	125	208	7	201
Total—Independent agencies	**2,420**	**1,667**	**753**	**10,990**	**5,853**	**5,137**	**11,975**	**6,791**	**5,184**
Undistributed offsetting receipts:									
Other interest	......	......	......	......	(**)	(**)	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-1	......	-1	-1	......	-1
Department of Defense—Military:									
Education Benefits fund	-7	......	-7	-47	......	-47	......	......	......
Department of Defense—Civil:									
Military retirement fund	-1,459	......	-1,459	-5,875	......	-5,875	-5,511	......	-5,511
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-212	......	-212	-809	......	-809	-704	......	-704
Federal disability insurance trust fund	-20	......	-20	-77	......	-77	-68	......	-68
Federal hospital insurance trust fund	-134	......	-134	-485	......	-485	-446	......	-446
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-13	......	-13	-14	......	-14
Office of Personnel Management:									
Civil Service retirement and disability fund	-314	......	-314	-1,261	......	-1,261	-1,275	......	-1,275
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-90	......	-90	-403	......	-403	-353	......	-353
Subtotal	-2,239	......	-2,239	-8,972	......	-8,972	-8,372	......	-8,372

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	−$2	......	−$2	−$1	......	−$1
Department of Defense—Civil:									
Education benefits fund	$1	......	$1	3	......	3	......	......	......
Military retirement fund	−1	......	−1	1,586	......	1,586	−454	......	−454
Soldiers' and Airmen's Home permanent fund	......	......	......	−4	......	−4	−4	......	−4
Corps of Engineers	1	......	1	−5	......	−5	−6	......	−6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	−102	......	−102	−1,867	......	−1,867	−1,589	......	−1,589
Federal disability insurance trust fund	−3	......	−3	−251	......	−251	−219	......	−219
Federal hospital insurance trust fund	−5	......	−5	−1,108	......	−1,108	−898	......	−898
Federal supplementary medical insurance trust fund	−7	......	−7	−598	......	−598	−510	......	−510
Department of Labor:									
Unemployment trust fund	19	......	19	−804	......	−804	−538	......	−538
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	−133	......	−133	−114	......	−114
Department of Transportation:									
Airport and airway trust fund	−1	......	−1	−405	......	−405	−354	......	−354
Highway trust fund	−2	......	−2	−637	......	−637	−577	......	−577
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	−1	......	−1	−1	......	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−2	......	−2	−7,031	......	−7,031	−6,180	......	−6,180
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	−10	......	−10	−11	......	−11
National service life insurance fund	(**)	......	(**)	−452	......	−452	−429	......	−429
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−23	......	−23	−100	......	−100	−55	......	−55
Other	−1	......	−1	−6	......	−6	−19	......	−19
Subtotal	−127	......	−127	−11,824	......	−11,824	−11,960	......	−11,960
Unrealized Discount on trust fund investments	−3	......	−3	−10	......	−10	......	......	......
Rents and royalties on the Outer Continental Shelf lands	......	$318	−318	......	$1,077	−1,077	......	$2,138	−2,138
Total—Undistributed offsetting receipts	−2,370	318	−2,688	−20,806	1,078	−21,884	−20,332	2,138	−22,470
Total—Budget outlays	91,447	8,598	82,849	369,915	33,150	336,765	352,853	37,470	[2]315,382
Off-budget Federal entities:									
Federal Financing Bank	1,553	1,365	188	6,736	7,332	−595	10,575	9,984	592
Petroleum acquisition and transportation, strategic petroleum reserve	32	......	32	210	......	210	663	......	663
Postal Service	2,693	2,573	[3]119	10,604	11,408	−804	9,631	10,214	−583
Rural electrification and telephone revolving fund	86	110	−24	319	345	−26	422	426	−5
Rural Telephone Bank	46	10	36	59	43	16	58	40	18
Synthetic Fuels Corporation fund	1	1	......	13	13	......	13	13	......
U.S. Railway Association	......	......	......	......	......	......	......	......	......
Total—Off-budget Federal entities	4,410	4,058	352	17,941	19,140	−1,199	21,361	20,676	685
Total—Outlays	95,857	12,656	83,201	387,856	52,290	335,586	374,214	58,146	316,068

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$9,975	$11,269
Receipts from off-budget Federal entities	3,642	4,536
Intrabudgetary transactions	46,910	46,927
Total receipts offset against outlays	60,527	62,731

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[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] Includes an adjustment to prior reporting.

[3] The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes $173 million for postal money orders issued between January 18 and 31, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (–) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$16,610	$125,255	$107,649	$1,823,103	$1,931,748	$1,948,358
Federal Financing Bank	...	14,194	...	(**)	14,194	14,194
Total public debt securities	16,610	139,448	107,649	1,823,103	1,945,942	1,962,552
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	–57	–72	–32	4,366	4,351	4,294
Total federal securities	16,553	139,376	107,617	1,827,470	1,950,293	1,966,846
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	3,892	36,202	30,779	317,612	349,922	353,814
Total borrowing from the public	12,660	103,174	76,837	1,509,857	1,600,371	1,613,032
Accrued interest payable to the public	3,818	3,638	467	26,709	26,528	30,347
Allocations of special drawing rights	62	254	–118	5,191	5,382	5,444
Deposit funds	–288	–552	52	14,385	14,121	13,833
Miscellaneous liability accounts (includes checks outstanding etc.)	–2,359	–1,847	–7,693	11,639	12,151	9,792
Total liability accounts	**13,894**	**104,667**	**69,546**	**1,567,780**	**1,658,554**	**1,672,447**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	6,877	12,054	–3,165	4,174	9,351	16,228
Tax and loan note accounts	2,403	11,101	–760	12,886	21,584	23,987
Balance	9,280	23,155	–3,924	17,060	30,935	40,215
Special drawing rights:						
Total holdings	148	594	138	6,847	7,293	7,441
SDR certificates issued to Federal Reserve Banks	...	–100	...	–4,618	–4,718	–4,718
Balance	148	494	138	2,229	2,575	2,723
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	...	...	...	19,699	19,699	19,699
Maintenance of value adjustments	228	927	–430	–717	–17	211
Letter of credit issued to IMF	–221	–336	48	–7,946	–8,061	–8,282
Dollar deposits with the IMF	–19	–7	1	–51	–39	–59
Receivable/payable (–) for interim maintenance of value adjustments	–106	–422	179	–543	–859	–966
Balance	–118	162	–201	10,442	10,722	10,603
Loans to International Monetary Fund	–1	–28	–85	1,236	1,209	1,208
Other cash and monetary assets	194	1,448	219	8,872	10,126	10,321
Total cash and monetary assets	9,503	25,231	–3,853	39,839	55,567	65,070
Miscellaneous asset accounts	–2,072	–2,043	–5,887	15,365	15,394	13,322
Total asset accounts	**7,431**	**23,188**	**–9,740**	**55,204**	**70,961**	**78,392**
Excess of liabilities (+) or assets (–)	**+6,462**	**+81,479**	**+79,286**	**+1,512,576**	**+1,587,593**	+1,594,055
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	29	141	181	...	112	141
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (–)]	**+6,492**	**+81,620**	**+79,466**	**+1,512,576**	**+1,587,705**	+1,594,196

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[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,587,593	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,587,593	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	6,140	82,819	78,781
Changes in composition of unified budget	....	....	....
Budget surplus (−) or deficit (Table 3)	6,140	82,819	78,781
Off-budget surplus (−) or deficit (Table 3)	352	−1,199	685
Total budget surplus (−) or deficit (Table 3)	6,492	81,620	79,466
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−29	−141	−181
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	−29	−141	−181
Excess of liabilities close of period	1,594,055	1,594,055	1,380,513

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, January 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	–$1	–$1	–$4	$9	$8	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–4	–15	–21	82	71	66
Department of Housing and Urban Development:						
Federal Housing Administration	–1	–4	–8	117	115	113
Department of the Interior:						
Bureau of Land Management	–1	–1	(**)	17	17	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	.....	.....	.....	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	.....	.....	.....	2,165	2,165	2,165
Independent agencies:						
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	–50	–50	.....	1,725	1,725	1,675
Total agency securities	–57	–72	–32	4,366	4,351	4,294

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1986 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$2,736	$999	-$219	$23,811	$22,074	$24,810
Commerce, Fishing Vessels, NOAA	....	....	2	....	....	....
Export-Import Bank of United States	....	....	....	....	....	....
Federal Emergency Management Agency:						
National Insurance Development Fund	5	6	6	69	70	75
Federal Financing Bank	399	-13,896	....	153,075	138,780	139,179
Federal Housing Administration:						
General insurance	....	....	1,722	1,530	1,530	1,530
Special risk insurance	....	....	....	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	....	....	....	58	58	58
Rural Communication Development Fund	....	2	2	23	25	25
Rural Electrification Administration	....	62	94	7,865	7,927	7,927
Rural Telephone Bank	....	....	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	220	-1,405	-1,535	3,786	2,161	2,381
Agricultural credit insurance fund	....	-815	-521	6,220	5,405	5,405
Rural development insurance fund	....	-210	....	1,726	1,516	1,516
Federal Crop Ins. Corp	....	....	....	113	113	113
Secretary of Education:						
College housing loans	....	....	....	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	....	....	....	1,170	1,170	1,170
Bonneville Power Administration	....	....	....	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	50	....	225	4,801	5,051	5,101
Low-Rent Public housing	77	....	7,933	14,727	14,870	14,947
Urban renewal fund	....	....	....	....	....	....
Secretary of the Interior:						
Bureau of Mines, helium fund	....	....	....	252	252	252
Railroad retirement account	793	793	1,335	1,335	1,335	2,128
Railroad retirement social security equivalent fund	186	709	639	1,717	2,240	2,426
Secretary of Transportation:						
Aircraft purchase loan guarantee program	....	....	....	13	13	13
Federal ship revolving fund	5	325	....	130	450	455
Rail Passenger Service Act	....	....	....	....	....	....
Railroad revitalization and improvement	....	....	....	....	12	12
Rail service assistance	....	....	....	....	....	....
Regional Rail Reorganization	....	....	....	....	....	....
Smithsonian Institution:						
John F. Kennedy Center parking facilities	....	....	....	20	20	20
Tennessee Valley Authority	....	....	....	150	150	150
Veterans Administration:						
Veterans direct loan program	....	....	....	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	**4,471**	**-13,430**	**9,691**	**230,954**	**213,585**	**218,056**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	....	262	162	15,410	[r]15,670	15,670
National Credit Union Administration	2	2	17	222	[r]223	225
Postal Service	....	....	....	1,690	1,690	1,690
Tennessee Valley Authority	68	129	375	14,561	14,622	14,690
U.S. Railway Association	....	....	....	74	74	74
Total borrowing from the Federal Financing Bank	**70**	**391**	**554**	**31,957**	**32,280**	**32,349**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

[r] = Revised

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	–$1	–$1	$3	$6	$6	$5
Department of Commerce	71	85	73	108	123	194
Department of Energy	5	68	....	1,366	1,429	1,434
Department of Health and Human Services	(**)	–2	2	9	7	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	177	579	294	3,783	4,185	4,362
Agency securities	–1	–1	–3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	–11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	–11	....	....	....
Management and liquidating functions fund:						
Public debt securities	–61	–6	375	766	820	759
Agency securities	(**)	–4	20	85	80	80
Guarantees of mortgage-backed securities:						
Public debt securities	26	91	73	1,015	1,080	1,106
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	12	47	172	2,088	2,123	2,135
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	48	176	303	7,422	7,549	7,597
Department of Labor	–3	–7	–5	303	298	296
Department of Transportation	2	6	19	129	132	134
Department of the Treasury	–58	–1,709	–315	2,080	430	371
Veterans Administration:						
Veterans reopened insurance fund	–3	12	27	635	650	647
Independent agencies:						
Export-Import Bank of the United States	93	444	477	73	424	517
Federal Emergency Mangement Agency:						
National insurance development fund	–20	–100	44	150	70	50
Federal Savings and Loan Insurance Corporation:						
Public debt securities	–100	230	–1,006	5,758	6,087	5,987
Agency securities	....	....	....	67	67	67
National Credit Union Administration	177	196	722	1,131	1,150	1,327
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	26	32	43	1,134	1,139	1,166
Total public debt securities	393	140	1,300	27,956	27,703	28,096
Total agency securities	–1	–5	(**)	302	298	297
Total Federal funds	**393**	**135**	**1,300**	**28,258**	**28,001**	**28,393**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	2	102	104	104
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	....	(**)	–22	4	4	4
Department of Commerce	....	(**)	(**)	(**)	....	....
Department of Defense—Military	–4	1	1	10	14	10
Department of Defense—Civil	–2	8,946	11,247	11,635	20,583	20,581
Other	5	43	14	250	288	293
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	–7,352	–2,989	–3,102	30,968	35,331	27,979
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	57	751	1,859	5,704	6,398	6,455
Federal hospital insurance trust fund:						
Public debt securities	11,589	10,891	786	20,721	20,023	31,612
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	–337	–64	789	10,736	11,009	10,672
Other	1	4	3	31	34	35

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$11	(**)	(**)	$195	$207	$195
Department of Labor:						
Unemployment trust fund	−927	−$525	−$40	17,009	17,410	16,483
Other	−8	−17	−19	24	15	7
Department of State:						
Foreign service retirement and disability fund	−14	189	231	2,462	2,665	2,651
Other	....	....	....	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	−60	442	447	7,410	7,912	7,852
Highway trust fund	374	636	1,453	11,942	12,205	12,578
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	89	83	76	265	259	348
Environmental Protection Agency	−31	−106	41	701	627	595
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,150	15,948	13,748	127,278	144,376	143,226
Agency securities	....	....	....	175	175	175
Employees health benefits fund	12	132	126	1,174	1,295	1,306
Employees life insurance fund	13	220	184	6,640	6,847	6,859
Retired employees health benefits fund	(**)	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	(**)	−4	−4	269	265	265
National service life insurance:						
Public debt securities	−31	275	264	9,296	9,601	9,571
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−2	37	34	942	981	979
General Post Fund National Homes	1	2	7	17	18	19
Independent agencies:						
Federal Deposit Insurance Corporation	69	−442	188	16,130	15,619	15,687
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	47	48	48
Japan-United States Friendship Commission	....	−2	(**)	18	16	16
Railroad Retirement Board	860	855	811	4,232	4,227	5,087
Other	(**)	1	(**)	6	7	7
Total public debt securities	3,140	35,311	29,126	286,226	318,397	321,537
Total agency securities	....	....	....	765	765	765
Total trust funds	**3,140**	**35,311**	**29,126**	**286,991**	**319,162**	**322,302**
Off-budget Federal entities:						
Federal Financing Bank	....	....	....	....	....	....
Postal Service	360	756	354	2,362	2,758	3,118
Rural electrification and telephone revolving fund	....	....	....	1	1	1
Total public debt securities	360	756	354	2,363	2,759	3,119
Total off-budget Federal entities	**360**	**756**	**354**	**2,363**	**2,759**	**3,119**
Grand total	**3,892**	**36,202**	**30,779**	**317,612**	**349,922**	**353,814**

....No transactions
(**)Less than $500,000
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	$29,730	$23,399	$30,193	$40,150									$123,473	$115,322
Corporation income taxes	1,181	1,390	12,287	2,825									17,682	16,368
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363									80,562	73,160
Unemployment insurance	1,340	2,241	221	1,211									5,014	5,394
Other retirement contributions	382	432	429	408									1,651	1,600
Excise taxes	2,966	3,234	3,028	3,167									12,395	12,611
Estate and gift taxes	574	564	514	587									2,239	2,151
Customs duties	1,106	1,028	1,008	1,097									4,239	4,146
Miscellaneous receipts	1,894	1,396	1,500	1,901									6,692	5,850
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**									**253,946**	.....
Total—budget receipts prior year	*52,251*	*51,493*	*62,404*	*70,454*									......	*236,601*
Outlays														
Legislative Branch	140	129	171	125									565	528
The Judiciary	98	74	102	76									350	307
Executive Office of the President	11	8	10	11									40	40
Funds Appropriated to the President:														
International security assistance	1,517	354	903	384									3,158	3,304
International development assistance	297	230	133	250									909	1,182
Other	36	−2	59	−108									−16	668
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695									15,652	9,914
Other	2,592	1,654	1,546	1,848									7,639	9,568
Department of Commerce	163	223	202	112									700	720
Department of Defense:														
Military:														
Department of the Army	5,643	5,576	5,994	5,317									22,532	20,476
Department of the Navy	7,301	7,096	7,719	6,490									28,606	26,204
Department of the Air Force	7,294	7,451	7,911	6,232									28,888	25,956
Defense agencies	1,046	1,263	1,581	2,214									6,105	4,752
Total Military	21,284	21,388	23,206	20,253									86,131	77,388
Civil	1,721	1,728	1,738	1,701									6,888	5,322
Department of Education	1,501	1,901	1,204	1,699									6,305	5,898
Department of Energy	910	934	1,020	901									3,765	3,509
Department of Health and Human Services:														
Human Development Services	482	438	423	491									1,834	2,023
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197									8,167	7,220
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289									16,586	16,576
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196									8,707	7,254
Other	1,528	1,518	940	1,530									5,516	6,035
Social Security Administration:														
Assistant Payments Program	881	749	647	787									3,065	2,952
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842									57,800	55,346
Federal disability ins. trust fund	1,625	1,597	1,622	1,675									6,519	6,278
Other	1,078	1,993	4,444	1,594									9,109	6,381
Other	−1,313	−1,377	−3,931	−1,516									−8,137	−6,785

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	$1,408	$1,518	$1,329	$1,470									$5,725	$13,405
Department of the Interior	275	498	376	494									1,644	1,705
Department of Justice	309	267	283	406									1,265	1,224
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913									6,145	6,545
Other	-76	486	305	502									1,218	877
Department of State	383	320	210	197									1,110	1,025
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837									4,780	4,267
Other	1,072	1,208	1,245	1,134									4,658	4,219
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397									64,256	61,900
General revenue sharing	1,126	......	......	1,040									2,166	2,283
Other	-1,054	-848	-936	-408									-3,246	-6,757
Environmental Protection Agency	504	401	462	376									1,743	1,544
General Services Administration	-159	41	360	-299									-57	-362
National Aeronautics and Space Administration	889	603	749	572									2,813	2,592
Office of Personnel Management	2,071	1,855	2,055	2,103									8,085	7,705
Small Business Administration	176	-24	-42	-54									55	116
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172									5,831	4,682
National service life	49	37	51	69									207	164
Government service life	4	3	4	3									15	14
Other	899	949	1,174	825									3,846	3,893
Independent agencies:														
Postal Service	196	......	......	184									380	619
Tennessee Valley Authority	91	154	36	11									292	362
Other independent agencies	2,171	697	1,039	558									4,465	4,203
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239									-8,972	-8,372
Interest received by trust funds	1,458	-1,106	-12,049	-127									-11,824	-11,960
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318									-1,078	-2,138
Other	-1	-3	-3	-3									-10	......
Totals this year:														
Budget outlays	**85,074**	**84,763**	**84,079**	**82,849**									**336,765**	......
Budget surplus (+) or deficit (-)	**-27,192**	**-33,600**	**-15,886**	**-6,140**									**-82,819**	......
Off-budget surplus (+) or deficit (-)	**+106**	**+215**	**+1,230**	**-352**									**+1,199**	....
Total surplus (+) or deficit (-)	**-27,087**	**-33,386**	**-14,656**	**-6,492**									**-81,620**	....
Totals prior year:														
Budget outlays	*81,028*	*79,950*	*77,587*	*76,817*									....	*315,382*
Budget surplus (+) or deficit (-)	*-28,777*	*-28,456*	*-15,184*	*-6,364*									....	*-78,781*
Off-budget surplus (+) or deficit (-).	*+768*	*-440*	*+616*	*-1,629*									....	*-685*
Total surplus (+) or deficit (-)	*-28,009*	*-28,896*	*-14,568*	*-7,993*									....	*-79,466*

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of January 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	$235	$820	-$585	$891	$1,011	-$120	$7,410	$7,912	$7,852
Black lung disability	48	50	-2	167	182	-15	....	....	....
FDIC	......	-67	67	......	443	-443	16,130	15,619	15,687
Federal disability insurance	1,723	1,620	103	5,626	5,074	552	5,704	6,398	6,455
Federal employees life and health	......	-28	28	......	-347	347	7,819	8,145	8,170
Federal employees retirement	410	1,603	-1,192	1,661	-990	2,652	130,016	147,320	146,156
Federal hospital insurance	4,829	4,029	800	15,401	15,384	17	21,176	20,478	32,067
Federal old-age and survivors insurance	18,433	14,346	4,087	58,287	52,746	5,541	30,968	35,331	27,979
Federal supplementary medical insurance	......	203	-203	(**)	-76	76	10,736	11,009	10,672
Revenue sharing	......	1,040	-1,040	4,185	2,166	2,019	....	....	....
Highways	1,102	835	267	4,266	4,144	122	11,942	12,205	12,578
Military advances	......	-50	50	......	237	-237	....	....	....
Railroad retirement	396	317	79	1,282	1,860	-578	4,232	4,227	5,087
Military retirement	......	4	-4	......	-8,944	8,944	11,635	20,583	20,581
Unemployment	1,211	1,893	-682	5,014	5,183	-170	17,009	17,410	16,483
Veterans life insurance	......	59	-59	......	-294	294	10,642	10,982	10,950
All other trust	38	43	-5	124	193	-69	1,573	1,543	1,585
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	28,426	26,716	1,710	96,903	77,973	18,930	286,991	319,162	322,302
Interfund receipts offset against trust fund outlays	4,146	4,146	......	40,479	40,479	......			
Total trust fund receipts and outlays	**32,572**	**30,862**	**1,710**	**137,381**	**118,451**	**18,930**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	48,283	56,133	-7,849	161,228	262,981	-101,753			
Interfund receipts offset against Federal fund outlays	28	28	......	279	279	......			
Total Federal fund receipts and outlays	**48,311**	**56,161**	**-7,849**	**161,507**	**263,260**	**-101,753**			
Total interfund receipts and outlays	**-4,174**	**-4,174**	......	**-44,942**	**-44,942**	......			
Net budget receipts and outlays	**76,709**	**82,849**	**-6,140**	**253,946**	**336,765**	**-82,819**			

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$40,150	$123,473	$115,322
Corporation income taxes	2,825	17,682	16,368
Social insurance taxes and contributions:			
Employment taxes and contributions	25,363	80,562	73,160
Unemployment insurance	1,211	5,014	5,394
Other retirement contributions	408	1,651	1,600
Excise taxes	3,167	12,395	12,611
Estate and gift taxes	587	2,239	2,151
Customs	1,097	4,239	4,146
Miscellaneous	1,901	6,692	5,850
Total	**76,710**	**253,946**	**236,601**
NET OUTLAYS			
National defense	20,945	88,772	79,803
International affairs	550	4,890	5,975
General science, space, and technology	689	3,268	2,978
Energy	248	1,496	1,536
Natural resources and environment	1,216	4,974	4,689
Agriculture	3,270	15,032	10,738
Commerce and housing credit	280	1,006	1,424
Transportation	2,025	9,681	8,768
Community and regional development	603	2,777	3,224
Education, training, employment and social services	2,666	10,081	9,686
Health	3,174	11,878	10,901
Social security and medicare	22,399	87,070	82,658
Income security	10,778	41,206	46,043
Veterans benefits and services	2,077	9,929	8,768
Administration of justice	646	2,212	2,092
General government	313	2,465	1,446
General purpose fiscal assistance	1,163	2,948	3,125
Interest	12,364	47,128	42,037
Undistributed offsetting receipts	−2,557	−10,049	−10,510
Total	**82,849**	**336,765**	**[1]315,382**

[1] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 920-985

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the February 1986 Statement will be 2:00 p.m. E.S.T. March 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, (202)783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

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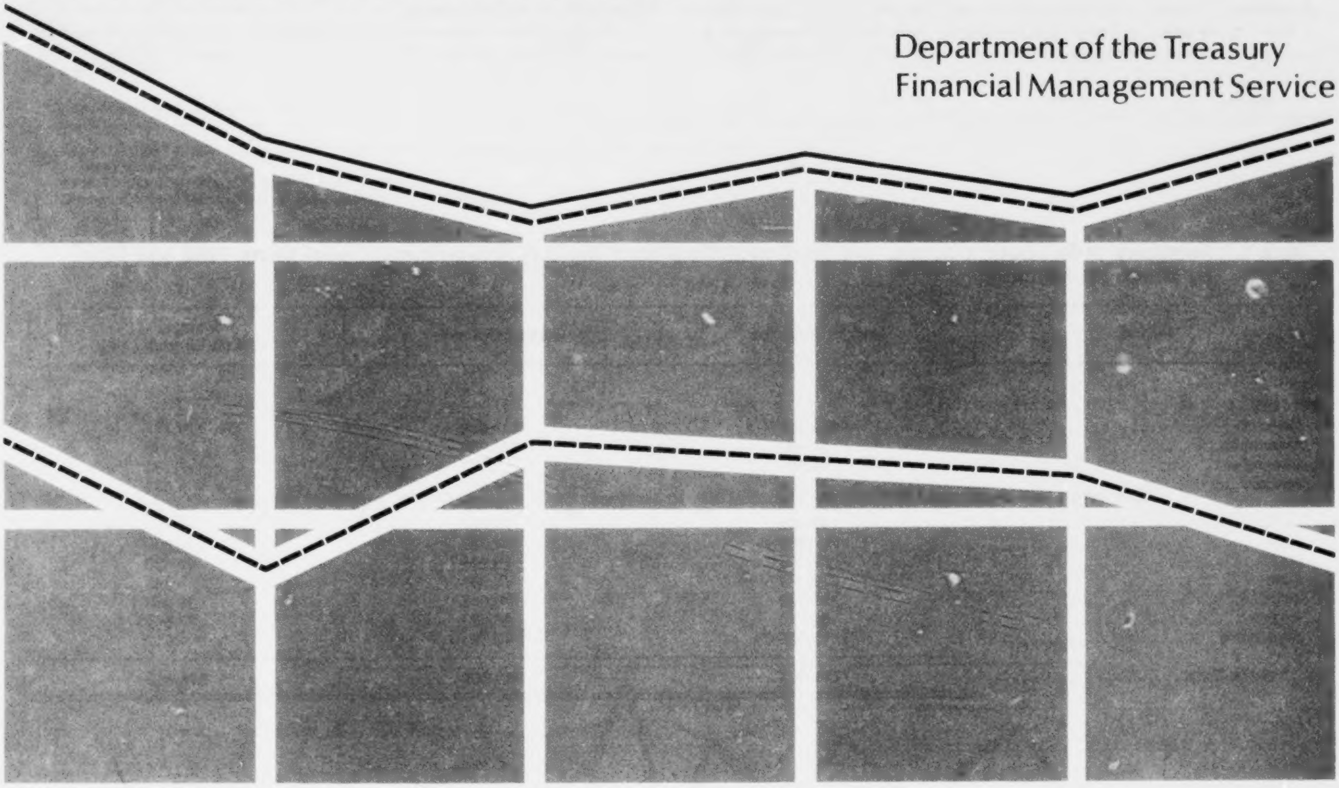
For Fiscal Year 1986,
Through February 28, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government



Department of the Treasury
Financial Management Service

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T 1.5/2:

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$81,028	$28,777
November	51,494	[1]79,950	28,456
December	62,404	[1]77,587	15,183
January	70,454	[1]76,817	6,364
February	[1]54,048	[1]74,876	20,827
March	49,606	78,067	28,461
April	94,593	82,228	−12,365
May	39,794	80,245	40,450
June	72,151	71,506	−645
July	[2]57,970	[2]78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	−617
Year-to-Date	**733,996**	**936,809**	**202,813**
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
February	53,370	78,290	24,920
Year-to-date	**307,316**	**415,055**	**107,739**

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[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total budget and off-budget results:					
Budget receipts	$53,370	$307,316	$777,139	$290,650	$850,372
Budget outlays	78,290	415,055	975,308	390,258	993,098
Budget surplus (+) or deficit (−)	−24,920	−107,739	−198,169	−99,608	−142,726
Off-budget surplus (+) or deficit (−)	+340	+1,539	−4,620	−911	−905
Total surplus (+) or deficit (−)	−24,580	−106,200	−202,789	−100,519	−143,630
Means of financing:					
By Borrowing from the public	16,010	119,185	204,151	92,831	141,680
By Reduction of Cash and Monetary assets, increase (−)	12,969	−12,262	−2,940	12,945	......
By Other means	−4,400	−723	1,578	−5,257	1,950
Total budget and off-budget financing	24,580	106,200	202,789	100,519	143,630

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

... No transactions

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

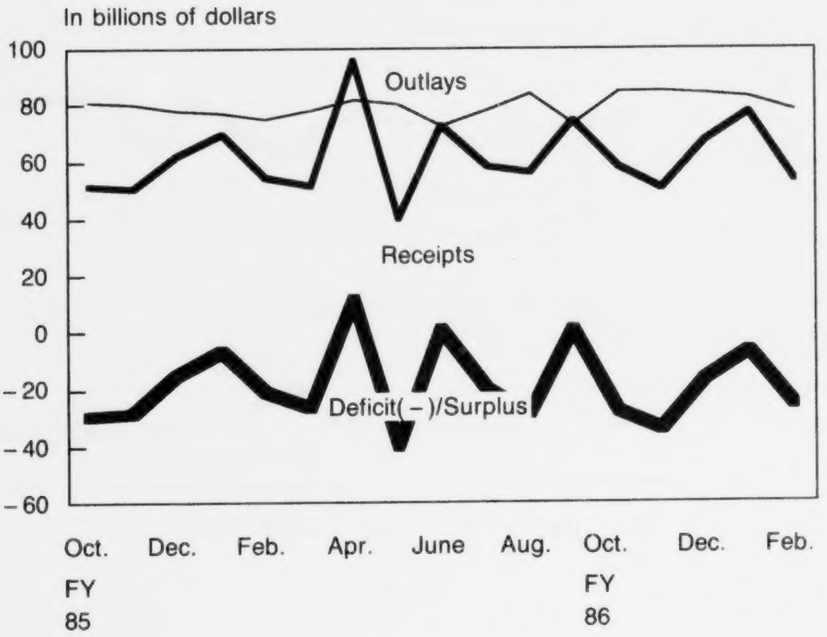

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

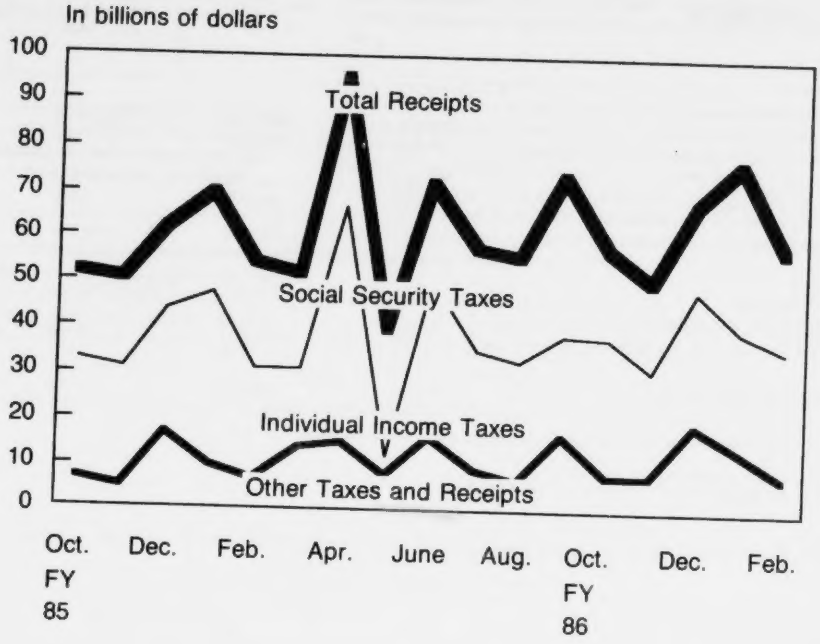

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

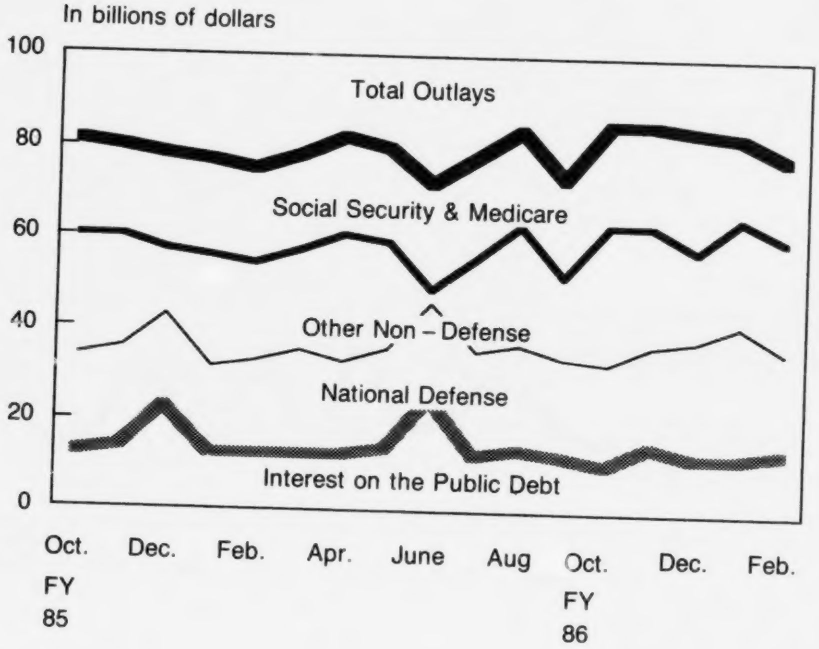

Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$25,370	$148,842	$139,091	$353,738
Corporation income taxes	620	18,302	18,121	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	19,207	99,769	93,257	252,114
Unemployment insurance	2,467	7,481	8,009	23,581
Other retirement contributions	372	2,023	1,968	4,743
Excise taxes	2,265	14,660	15,214	34,628
Estate and gift taxes	487	2,725	2,655	6,073
Customs duties	948	5,187	4,987	12,404
Miscellaneous receipts	1,635	8,327	7,348	18,993
Total	**53,370**	**307,316**	**290,650**	**777,139**
Budget Outlays				
Legislative Branch	133	698	632	1,946
The Judiciary	108	458	367	1,062
Executive Office of the President	9	49	48	111
Funds Appropriated to the President[2]	−240	3,811	5,758	12,285
Department of Agriculture[2]	4,021	27,313	23,467	51,488
Department of Commerce	119	819	860	2,001
Department of Defense—Military[2]	20,615	106,746	96,604	257,981
Department of Defense—Civil	1,678	8,566	6,943	20,587
Department of Education[2]	1,676	7,981	7,670	17,840
Department of Energy[2]	764	4,529	4,306	9,813
Department of Health and Human Services[2]	27,282	136,447	128,941	332,907
Department of Housing and Urban Development[2]	1,066	6,791	14,466	15,144
Department of the Interior[2]	313	1,956	2,028	4,865
Department of Justice	318	1,583	1,486	3,847
Department of Labor	2,176	9,539	9,683	23,124
Department of State	197	1,307	1,180	2,915
Department of Transportation[2]	1,698	11,137	9,927	26,443
Department of the Treasury:				
General revenue sharing	85	2,251	2,300	4,433
Interest on the public debt	13,976	78,232	74,851	196,100
Other[2]	−461	−3,707	−7,228	−15,784
Environmental Protection Agency	365	2,109	1,882	4,632
General Services Administration[2]	119	61	−162	46
National Aeronautics and Space Administration[2]	687	3,499	3,208	7,341
Office of Personnel Management	1,957	10,041	9,763	24,069
Small Business Administration[2]	−14	42	118	576
Veterans Administration	2,321	12,219	10,966	26,538
Other independent agencies[2]	248	5,385	5,180	10,147
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	−300
Employer share,employee retirement	−2,287	−11,259	−10,321	−29,126
Interest received by trust funds	−341	−12,176	−12,236	−31,072
Rents and royalties on the Outer Continental Shelf lands	−296	−1,373	−2,427	−5,450
Sale of Conrail	....	....	....	−1,200
Total	**78,290**	**415,055**	**[3]390,258**	**975,308**
Budget surplus (+) or deficit (−)	**−24,920**	**−107,739**	**−99,608**	**−198,169**
Off-budget surplus (+) or deficit (−)	**+340**	**+1,539**	**−911**	**−4,620**
Total surplus (+) or deficit (−)	**−24,580**	**−106,200**	**−100,519**	**−202,789**

[1] Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1967 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

[2] The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1967 Budget basis.

[3] Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$27,295			$134,784			$123,177		
Presidential Election Campaign Fund	2			3			1		
Other	1,253			21,001			18,826		
Total—Individual income taxes	**28,550**	**$3,181**	**$25,370**	**155,788**	**$6,946**	**$148,842**	**142,005**	**$2,913**	**$139,091**
Corporation income taxes	**1,941**	**1,321**	**620**	**24,383**	**6,081**	**18,302**	**24,592**	**6,470**	**18,121**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,501	......	11,501	61,737	......	61,737	57,876	......	57,876
Self-Employment Contributions Act taxes	474	......	474	1,129	......	1,129	1,049	......	1,049
Deposits by States	1,659	......	1,659	7,441	......	7,441	7,636	......	7,636
Taxes on benefits	6	......	6	1,620	......	1,620	1,529	......	1,529
Total—FOASI trust fund	13,641	......	13,641	71,927	......	71,927	68,090	......	68,090
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,106	......	1,106	5,933	......	5,933	5,618	......	5,618
Self-Employment Contributions Act taxes	45	......	45	116	......	116	111	......	111
Deposits by States	168	......	168	787	......	787	598	......	598
Taxes on benefits	(**)	......	(**)	110	......	110	105	......	105
Total—FDI trust fund	1,320	......	1,320	6,945	......	6,945	6,431	......	6,431
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,276	......	3,276	16,850	......	16,850	15,397	......	15,397
Self-Employment Contributions Act taxes	122	......	122	277	......	277	252	......	252
Deposits by States	488	......	488	2,159	......	2,159	1,601	......	1,601
Total—FHI trust fund	3,886	......	3,886	19,286	......	19,286	17,250	......	17,250
Railroad retirement accounts:									
Rail industry pension fund	221	(**)	221	734	4	730	640	10	631
Railroad social security equivalent benefit	140	......	140	743	......	743	718	......	718
Taxes on benefits	......	......	......	137	......	137	137	......	137
Total—Employment taxes and contributions	19,207	(**)	19,207	99,773	4	99,769	93,266	10	93,257
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,542	......	1,542	5,337	......	5,337	5,269	......	5,269
Federal Unemployment Tax Act taxes	925	2	923	2,059	31	2,028	2,685	15	2,670
Railroad Unemployment Ins. Act contributions	2	......	2	116	......	116	70	......	70
Total—Unemployment trust fund	2,469	2	2,467	7,512	31	7,481	8,023	15	8,009
Federal employees retirement contributions:									
Civil service retirement and disability fund	363	......	363	1,968	......	1,968	1,915	......	1,915
Foreign service retirement and disability fund	3	......	3	17	......	17	17	......	17
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	366	......	366	1,986	......	1,986	1,933	......	1,933
Other retirement contributions:									
Civil service retirement and disability fund	6	......	6	38	......	38	35	......	35
Total—Social insurance taxes and contributions	**22,048**	**1**	**22,046**	**109,308**	**35**	**109,273**	**103,258**	**24**	**103,233**
Excise taxes:									
Miscellaneous excise taxes[1]	1,097	131	966	8,338	302	8,037	8,416	189	8,227
Airport and airway trust fund	233	......	233	1,129	4	1,124	1,180	2	1,177
Highway trust fund	1,021	......	1,021	5,244	−43	5,287	5,511	−96	5,607
Black lung disability trust fund	44	......	44	211	......	211	203	......	203
Total—Excise taxes	**2,395**	**131**	**2,265**	**14,923**	**263**	**14,660**	**15,310**	**96**	**15,214**
Estate and gift taxes	**504**	**18**	**487**	**2,798**	**73**	**2,725**	**2,717**	**62**	**2,655**
Customs duties	**995**	**46**	**948**	**5,394**	**207**	**5,187**	**5,145**	**158**	**4,987**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,519	......	1,519	7,770	......	7,770	6,874	......	6,874
All other	115	(**)	115	560	3	557	479	6	474
Total—Miscellaneous receipts	**1,635**	**(**)**	**1,635**	**8,330**	**3**	**8,327**	**7,353**	**6**	**7,348**
Total—Budget receipts	**58,068**	**4,698**	**53,370**	**320,923**	**13,608**	**307,316**	**300,379**	**9,729**	**290,650**

[1] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

. . . No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$23	$114	$3	$111	$107	$2	$105
House of Representatives	40	1	39	205	4	201	190	3	187
Joint items	1	......	1	32	......	32	36	......	36
Congressional Budget Office	1	......	1	7	......	7	7	......	7
Architect of the Capitol	7	......	7	41	......	41	46	......	46
Library of Congress	15	......	15	105	......	105	94	......	94
Government Printing Office:									
Revolving fund (net)	13	......	13	17	......	17	−2	......	−2
General fund appropriations	2	......	2	45	......	45	35	......	35
General Accounting Office	29	......	29	127	......	127	112	......	112
United States Tax Court	1	......	1	11	......	11	8	......	8
Other Legislative Branch agencies	2	......	2	6	......	6	8	......	8
Proprietary receipts from the public	......	(**)	(**)	......	2	−2	......	2	−2
Intrabudgetary transactions	......	......	......	−2	......	−2	−3	......	−3
Total—Legislative Branch	**134**	**2**	**133**	**707**	**9**	**698**	**639**	**8**	**632**
The Judiciary:									
Supreme Court of the United States	1	......	1	6	......	6	7	......	7
Courts of appeals, district courts, and other judicial services	102	......	102	429	......	429	340	......	340
Other	5	......	5	23	......	23	20	......	20
Total—The Judiciary	**108**	......	**108**	**458**	......	**458**	**367**	......	**367**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	10	......	10	11	......	11
Office of Management and Budget	2	......	2	17	......	17	19	......	19
Other	5	......	5	22	......	22	19	......	19
Total—Executive Office of the President	**9**	......	**9**	**49**	......	**49**	**48**	......	**48**
Funds Appropriated to the President:									
Appalachian Regional Development programs	8	......	8	67	......	67	85	......	85
Disaster relief	31	......	31	165	......	165	84	......	84
International security assistance:									
Guarantee reserve fund	9	95	−85	351	387	−36	209	81	126
Foreign military sales credit	176	......	176	999	......	999	982	......	982
Economic support fund	50	......	50	2,219	......	2,219	2,375	......	2,375
Military assistance	120	......	120	236	......	236	415	......	415
Peacekeeping operations	3	......	3	22	......	22	17	......	17
Other	5	......	5	16	......	16	14	......	14
Proprietary receipts from the public	......	26	−26	......	55	−55	......	30	−30
Total—International security assistance	364	121	243	3,842	442	3,401	4,011	111	3,899
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	190	......	190	446	......	446
Inter-American Development Bank	7	......	7	130	......	130	137	......	137
Other	43	......	43	141	......	141	102	......	102
International organizations and programs	(**)	......	(**)	46	......	46	101	......	101
Total—Multilateral assistance	50	......	50	508	......	508	786	......	786
Agency for International Development:									
Functional development assistance program	111	(**)	111	619	2	617	519	1	517
Operating expenses, Agency for International Development	32	......	32	174	......	174	168	......	168
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	30	1	29	102	12	90	89	15	73
Proprietary receipts from the public	......	45	−45	......	329	−329	......	281	−281
Total—Agency for International Development	172	47	125	895	342	552	816	298	518
Trade and development program	1	......	1	6	......	6	5	......	5
Peace Corps	14	......	14	55	......	55	50	(**)	50
Overseas Private Investment Corporation	(**)	11	−10	1	40	−39	−19	31	−49
Inter-American Foundation	1	1	1	11	5	6	10	3	7
African Development Foundation	(**)	......	(**)	1	......	1	1	......	1
Total—International development assistance	239	58	181	1,477	387	1,090	1,650	332	1,318

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$424	......	−$424	−$918	......	−$918	$433	......	$433
Military sales programs:									
Foreign military sales trust fund	753	......	753	3,886	......	3,886	4,045	......	4,045
Other	7	$2	6	56	$10	46	−8	$34	−42
Proprietary receipts from the public	......	1,041	−1,041	......	3,937	−3,937	......	4,065	−4,065
Other	4	......	4	12	......	12	(**)	......	(**)
Total—Funds Appropriated to the President	**982**	**1,222**	**−240**	**8,587**	**4,776**	**3,811**	**10,300**	**4,542**	**5,758**
Department of Agriculture:									
Departmental administration	−8	......	−8	27	......	27	25	......	25
Agricultural Research Service	37	......	37	212	......	212	202	......	202
Cooperative State Research Service	24	......	24	109	......	109	100	......	100
Extension Service	29	......	29	142	......	142	137	......	137
Statistical Reporting Service	5	......	5	24	......	24	23	......	23
Economic Research Service	4	......	4	18	......	18	18	......	18
Foreign Agricultural Service	8	......	8	37	......	37	33	......	33
Foreign Assistance Programs	129	......	129	247	......	247	352	......	352
Agricultural Stabilization and Conservation Service	−17	......	−17	19	......	19	118	......	118
Federal Crop Insurance Corporation	45	3	42	391	107	283	359	113	246
Commodity Credit Corporation:									
Price Support and Related Programs	1,567	387	1,181	18,639	1,925	16,714	13,670	2,445	11,225
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration	3	1	2	14	1	13	15	1	15
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	(**)	(**)	(**)	(**)	(**)	......	......	......
Rural housing insurance fund	274	259	15	2,190	1,565	625	3,549	3,066	483
Agricultural credit insurance fund	1,010	239	771	2,069	2,648	−580	3,460	2,885	575
Rural development insurance fund	78	15	63	1,087	879	208	1,690	1,152	538
Rural water and waste disposal grants	10	......	10	85	......	85	66	......	66
Salaries and expenses	25	......	25	150	......	150	144	......	144
Other	5	......	5	17	......	17	12	......	12
Total—Farmers Home Administration	1,402	513	889	5,598	5,092	505	8,921	7,104	1,817
Soil Conservation Service:									
Conservation operations	25	......	25	151	......	151	157	......	157
Watershed and flood prevention operations	14	......	14	107	......	107	99	......	99
Other	4	......	4	29	......	29	31	......	31
Animal and Plant Health Inspection Service	21	......	21	105	......	105	117	......	117
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	52	......	52	215	......	215	297	......	297
Other	15	6	9	82	19	63	80	11	69
Food Safety and Inspection Service	29	......	29	151	......	151	149	......	149
Food and Nutrition Service:									
Food stamp program	983	......	983	4,822	......	4,822	4,913	......	4,913
Nutrition assistance for Puerto Rico	68	......	68	342	......	342	337	......	337
Child nutrition programs	321	......	321	1,689	......	1,689	1,650	......	1,650
Women, infants and children programs	137	......	137	671	......	671	635	......	635
Other	29	......	29	110	......	110	114	......	114
Total—Food and Nutrition Service	1,538	......	1,538	7,635	......	7,635	7,649	......	7,649
Forest Service:									
Forest research	9	......	9	48	......	48	48	......	48
National Forests system	68	......	68	606	......	606	468	......	468
Construction	18	......	18	124	......	124	139	......	139
Forest Service permanent appropriations	2	......	2	231	......	231	241	......	241
Cooperative work	7	......	7	−88	......	−88	47	......	47
Other	6	......	6	43	......	43	60	......	60
Total—Forest Service	111	......	111	964	......	964	1,003	......	1,003
Other	11	3	8	68	13	54	43	(**)	43
Proprietary receipts from the public	......	115	−115	......	513	−513	......	458	−458
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**5,048**	**1,027**	**4,021**	**34,984**	**7,671**	**27,313**	**33,599**	**10,132**	**23,467**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$4	......	$4	$17	......	$17	$16	......	$16
Bureau of the Census	−2	......	−2	75	......	75	73	......	73
Economic and Statistical Analysis	4	......	4	27	......	27	34	......	34
Economic Development Assistance	16	$4	13	166	$37	129	176	$35	141
Promotion of Industry and Commerce	23	......	23	107	......	107	102	......	102
Science and technology:									
National Oceanic and Atmospheric Administration	68	1	67	467	7	460	417	6	411
Patent and Trademark Office	6	......	6	39	......	39	46	......	46
National Bureau of Standards	7	......	7	52	......	52	46	......	46
National Telecommunications and Information Administration	1	......	1	13	......	13	14	......	14
Total—Science and technology	82	1	81	571	7	564	523	6	516
Proprietary receipts from the public	......	3	−3	......	27	−27	......	16	−16
Intrabudgetary transactions	(**)	......	(**)	−72	......	−72	−7	......	−7
Total—Department of Commerce	**127**	**8**	**119**	**891**	**72**	**819**	**917**	**57**	**860**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,279	......	2,279	11,067	......	11,067	10,276	......	10,276
Department of the Navy	1,891	......	1,891	9,745	......	9,745	9,000	......	9,000
Department of the Air Force	1,656	......	1,656	8,374	......	8,374	7,832	......	7,832
Total—Military personnel	5,826	......	5,826	29,186	......	29,186	27,108	......	27,108
Operation and maintenance:									
Department of the Army	1,607	......	1,607	8,152	......	8,152	7,810	......	7,810
Department of the Navy	1,635	......	1,635	9,850	......	9,850	10,053	......	10,053
Department of the Air Force	1,557	......	1,557	8,450	......	8,450	8,155	......	8,155
Defense agencies	628	......	628	3,227	......	3,227	2,832	......	2,832
Total—Operation and maintenance	5,427	......	5,427	29,679	......	29,679	28,850	......	28,850
Procurement:									
Department of the Army	1,125	......	1,125	6,165	......	6,165	5,650	......	5,650
Department of the Navy	1,935	......	1,935	10,988	......	10,988	10,308	......	10,308
Department of the Air Force	2,406	......	2,406	12,326	......	12,326	11,015	......	11,015
Defense agencies	91	......	91	402	......	402	427	......	427
Total—Procurement	5,556	......	5,556	29,882	......	29,882	27,401	......	27,401
Research, development, test, and evaluation:									
Department of the Army	288	......	288	1,566	......	1,566	1,614	......	1,614
Department of the Navy	699	......	699	3,700	......	3,700	3,044	......	3,044
Department of the Air Force	1,052	......	1,052	5,641	......	5,641	4,590	......	4,590
Defense agencies	360	......	360	1,679	......	1,679	1,341	......	1,341
Total—Research, development, test, and evaluation	2,399	......	2,399	12,587	......	12,587	10,588	......	10,588
Military construction:									
Department of the Army	90	......	90	586	......	586	403	......	403
Department of the Navy	91	......	91	537	......	537	496	......	496
Department of the Air Force	92	......	92	671	......	671	569	......	569
Defense agencies	38	......	38	169	......	169	149	......	149
Total—Military construction	311	......	311	1,963	......	1,963	1,616	......	1,616
Family housing	231	......	231	1,140	......	1,140	991	......	991
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	102	......	102	475	......	475	198	......	198
Department of the Navy	417	......	417	566	......	566	−21	......	−21
Department of the Air Force	168	......	168	383	......	383	302	......	302
Defense agencies	40	......	40	887	......	887	−99	......	−99
Other	29	23	6	137	121	17	113	125	−12
Proprietary receipts from the public	......	−122	122	......	338	−338	......	545	−545
Intrabudgetary transactions	11	......	11	321	......	321	226	......	226
Total—Department of Defense—Military	**20,517**	**−99**	**20,615**	**107,206**	**459**	**106,746**	**97,274**	**670**	**96,604**

Table continued on next page.

Table 5. Outlays of the U.S. Government; February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$10	......	$10	$52	......	$52	$52	......	$52
Construction, general	69	......	69	369	......	369	433	......	433
Operation and maintenance, general	90	......	90	500	......	500	491	......	491
Flood control	23	......	23	189	......	189	179	......	179
Other	7	......	7	123	......	123	135	......	135
Proprietary receipts from the public	......	-$7	7	......	$10	-10	......	$29	-29
Total—Corps of Engineers	199	-7	206	1,232	10	1,222	1,290	29	1,260
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,467	......	1,467	7,314	......	7,314	5,668	......	5,668
Intrabudgetary transactions	......	......	......	-10,500	......	-10,500	-9,500	......	-9,500
Other	6	(**)	6	33	(**)	33	17	(**)	17
Proprietary receipts from the public	......	(**)	(**)	......	3	-3	......	3	-3
Total—Department of Defense—Civil	**1,671**	**-7**	**1,678**	**8,579**	**13**	**8,566**	**6,975**	**32**	**6,943**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	293	......	293	1,855	......	1,855	1,787	......	1,787
Impact aid	34	......	34	369	......	369	342	......	342
Special programs	104	......	104	333	......	333	519	......	519
Indian education	3	......	3	29	......	29	43	......	43
Total—Office of Elementary and Secondary Education	434	......	434	2,586	......	2,586	2,690	......	2,690
Office of Bilingual Education and Minority Languages Affairs	-42	......	-42	38	......	38	84	......	84
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	88	......	88	521	......	521	472	......	472
Rehabilitation services and handicapped research	88	......	88	490	......	490	368	......	368
Office of Vocational and Adult Education	69	......	69	394	......	394	250	......	250
Office of Postsecondary Education:									
College housing loans	(**)	3	-3	37	73	-35	57	163	-106
Student financial assistance	512	......	512	2,140	......	2,140	1,768	......	1,768
Guaranteed student loans	445	......	445	1,395	......	1,395	1,609	......	1,609
Higher education	32	......	32	204	......	204	214	......	214
Higher education facilities loans and insurance	(**)	......	(**)	-14	......	-14	20	......	20
Total—Office of Postsecondary Education	988	3	985	3,761	73	3,689	3,669	163	3,506
Office of Educational Research and Improvement	12	......	12	62	......	62	50	......	50
Special institutions	17	......	17	92	......	92	136	......	136
Departmental management	25	......	25	119	......	119	119	......	119
Proprietary receipts from the public	......	(**)	(**)	......	10	-10	......	6	-6
Total—Department of Education	**1,679**	**3**	**1,676**	**8,063**	**82**	**7,981**	**7,839**	**169**	**7,670**
Department of Energy:									
Atomic energy defense activities	546	......	546	3,099	......	3,099	2,870	......	2,870
Energy programs:									
General science and research activities	57	......	57	283	......	283	275	......	275
Energy supply, R and D activities	127	......	127	937	......	937	915	......	915
Uranium supply and enrichment activities	96	......	96	487	......	487	671	......	671
Fossil energy research and development	27	......	27	141	......	141	132	......	132
Naval petroleum and oil shale reserves	12	......	12	65	......	65	58	......	58
Energy conservation	36	......	36	195	......	195	185	......	185
Strategic petroleum reserve	14	......	14	79	......	79	94	......	94
Nuclear waste disposal fund	30	......	30	155	......	155	114	......	114
Other	25	......	25	126	......	126	119	......	119
Total—Energy programs	424	......	424	2,470	......	2,470	2,563	......	2,563
Power Marketing Administration	73	94	-21	481	479	2	522	633	-111
Departmental administration	10	......	10	158	......	158	141	......	141
Proprietary receipts from the public	......	222	-222	......	1,191	-1,191	......	1,157	-1,157
Intrabudgetary transactions	28	......	28	-9	......	-9	(**)	......	(**)
Total—Department of Energy	**1,080**	**316**	**764**	**6,199**	**1,670**	**4,529**	**6,096**	**1,790**	**4,306**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	$36	(**)	$36	$181	$1	$180	$174	$1	$173
Health Resources and Services Administration:									
Public enterprise funds	1	......	1	14	......	14	6	......	6
Health resources and services	115	......	115	576	......	576	613	......	613
Indian health and facilities	68	......	68	365	......	365	369	......	369
Centers for Disease Control	36	......	36	164	......	164	161	......	161
National Institutes of Health:									
Cancer research	103	......	103	508	......	508	462	......	462
Heart, lung, and blood research	70	......	70	346	......	346	300	......	300
Arthritis, diabetes, and digestive and kidney diseases	47	......	47	224	......	224	205	......	205
Neurological and communicative disorders and stroke	30	......	30	158	......	158	142	......	142
Allergy and infectious diseases	26	......	26	147	......	147	139	......	139
General medical sciences	35	......	35	181	......	181	179	......	179
Child health and human development	24	......	24	131	......	131	121	......	121
Other research institutes	52	......	52	251	......	251	238	......	238
Research resources	21	......	21	118	......	118	107	......	107
Other	24	......	24	14	......	14	2	......	2
Total—National Institutes of Health	431	......	431	2,077	......	2,077	1,895	......	1,895
Alcohol, Drug Abuse, and Mental Health Administration	82	......	82	410	......	410	393	......	393
Office of Assistant Secretary for Health	19	......	19	79	......	79	76	......	76
Total—Public Health Service	788	(**)	788	3,867	1	3,866	3,686	1	3,685
Health Care Financing Administration:									
Grants to States for Medicaid	1,878	......	1,878	10,045	......	10,045	9,156	......	9,156
Payments to health care trust funds	1,499	......	1,499	7,001	......	7,001	7,618	......	7,618
Program management	19	......	19	33	......	33	44	......	44
Federal hospital insurance trust fund:									
Benefit payments	3,837	......	3,837	20,170	......	20,170	20,029	......	20,029
Administrative expenses and construction	61	......	61	315	......	315	304	......	304
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	3,899	......	3,899	20,484	......	20,484	20,346	......	20,346
Federal supplementary medical ins. trust fund:									
Benefit payments	1,772	......	1,772	10,147	......	10,147	8,522	......	8,522
Administrative expenses and construction	77	......	77	409	......	409	430	......	430
Total—FSMI trust fund	1,849	......	1,849	10,556	......	10,556	8,952	......	8,952
Total—Health Care Financing Administration	9,143	......	9,143	48,119	......	48,119	46,116	......	46,116
Social Security Administration:									
Payments to social security trust funds	101	......	101	3,505	......	3,505	1,595	......	1,595
Special benefits for disabled coal miners	83	......	83	421	......	421	433	......	433
Supplemental security income program	853	......	853	4,942	......	4,942	3,931	......	3,931
Assistance payments program	880	......	880	3,944	......	3,944	3,674	......	3,674
Child support enforcement	60	......	60	291	......	291	248	......	248
Low income home energy assistance	408	......	408	1,336	......	1,336	1,350	......	1,350
Refugee and entrant assistance	40	......	40	160	......	160	236	......	236
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,589	......	14,589	71,191	......	71,191	67,736	......	67,736
Administrative expenses and construction	109	......	109	691	......	691	664	......	664
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	21	......	21	493	......	493	741	......	741
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,719	......	14,719	72,519	......	72,519	69,453	......	69,453

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	$1,622	......	$1,622	$7,921	......	$7,921	$7,599	......	$7,599
Administrative expenses and construction	51	......	51	258	......	258	252	......	252
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,673	......	1,673	8,193	......	8,193	7,881	......	7,881
Total—Social Security Administration	18,817	......	18,817	95,311	......	95,311	88,799	......	88,799
Human Development Services:									
Social services block grant	296	......	296	1,081	......	1,081	1,170	......	1,170
Human development services	189	......	189	841	......	841	785	......	785
Family social services	102	......	102	342	......	342	284	......	284
Work incentives	11	......	11	47	......	47	91	......	91
Community services	26	......	26	150	......	150	165	......	165
Other	(**)	(**)	(**)	(**)	$2	−2	2	$1	(**)
Total—Human Development Services	625	(**)	624	2,461	2	2,458	2,497	1	2,495
Departmental management	10	......	10	95	......	95	105	......	105
Proprietary receipts from the public	......	$481	−481	......	2,404	−2,404	......	2,307	−2,307
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,475	......	−1,475	−7,758	......	−7,758	−7,512	......	−7,512
Payments for tax and other credits[1]:									
Federal old-age and survivors insurance trust fund	−92	......	−92	−2,471	......	−2,471	−1,465	......	−1,465
Federal disability insurance trust fund	−9	......	−9	−1,034	......	−1,034	−130	......	−130
Federal hospital insurance trust fund	−24	......	−24	757	......	757	−106	......	−106
Other	−21	......	−21	−493	......	−493	−741	......	−741
Total—Department of Health and Human Services	**27,763**	**481**	**27,282**	**138,854**	**2,407**	**136,447**	**131,250**	**2,309**	**128,941**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	180	409	−229	1,187	1,841	−654	1,150	1,495	−345
Housing for the elderly or handicapped fund	42	39	2	449	184	265	429	175	254
Other	1	4	−3	14	24	−10	23	22	1
Rent supplement payments	2	......	2	19	......	19	93	......	93
Homeownership assistance	22	......	22	118	......	118	115	......	115
Rental housing assistance	53	......	53	252	......	252	249	......	249
Low-rent public housing	139	......	139	1,004	......	1,004	1,008	......	1,008
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	617	......	617	3,144	......	3,144	2,707	......	2,707
Other	9	......	9	30	......	30	6	......	6
Total—Housing Programs	1,064	452	612	6,216	2,048	4,168	5,784	1,692	4,092
Public and Indian Housing:									
Low-rent housing—loans and other expenses	104	6	98	524	46	479	8,302	196	8,105
Payments for operation of low-income housing projects	105	......	105	498	......	498	503	......	503
Total—Public and Indian Housing	210	6	204	1,023	46	977	8,805	196	8,609
Government National Mortgage Association:									
Special assistance functions fund	......	......	......	......	......	......	......	......	......
Emergency mortgage purchase assistance	......	......	......	......	......	......	......	......	......
Management and liquidating functions fund	12	25	−13	204	317	−113	323	467	−144
Guarantees of mortgage-backed securities	1	30	−29	7	127	−120	11	110	−99
Participation sales fund	18	......	18	−16	......	−16	−40	......	−40
Total—Government National Mortgage Association	31	55	−24	195	444	−249	294	577	−283
Community Planning and Development:									
Public enterprise fund	8	13	−5	48	53	−5	57	61	−4
Community development grants	230	......	230	1,509	......	1,509	1,716	......	1,716
Urban development action grants	29	......	29	213	......	213	182	......	182
Other	7	......	7	31	......	31	6	......	6
Total—Community Planning and Development	274	13	261	1,801	53	1,748	1,960	61	1,899
Management and administration	9	......	9	121	......	121	130	......	130
Other	3	......	3	25	......	25	20	......	20
Total—Department of Housing and Urban Development	**1,591**	**525**	**1,066**	**9,382**	**2,591**	**6,791**	**16,992**	**2,527**	**14,466**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$34	......	$34	$182	......	$182	$174	......	$174
Payments in lieu of taxes	(*)	......	(**)	(**)	......	(**)	1	......	1
Payments to States and counties for general purpose fiscal assistance	(**)	......	(**)	15	......	15	78	......	78
Other	8	......	8	35	......	35	47	......	47
Minerals Management Service	60	......	60	284	......	284	302	......	302
Office of Surface Mining Reclamation and Enforcement	22	......	22	131	......	131	109	......	109
Total—Land and minerals management	123	......	123	647	......	647	711	......	711
Water and science:									
Bureau of Reclamation:									
Construction program	58	−$3	60	362	$28	333	276	$30	247
Operation and maintenance	12	......	12	62	......	62	59	......	59
Other	16	......	16	66	......	66	52	......	52
Geological Survey	−21	......	−21	171	......	171	189	......	189
Bureau of Mines	12	2	10	64	13	51	72	8	64
Total—Water and science	77	−1	78	724	41	683	649	38	611
Fish and wildlife and parks:									
United States Fish and Wildlife Service	55	......	55	239	......	239	238	......	238
National Park Service	65	......	65	395	......	395	457	......	457
Total—Fish and wildlife and parks	120	......	120	635	......	635	694	......	694
Bureau of Indian Affairs:									
Operation of Indian programs	76	......	76	400	......	400	427	......	427
Construction	9	......	9	45	......	45	58	......	58
Indian tribal funds	39	......	39	137	......	137	154	......	154
Other	6	1	6	19	4	15	25	4	21
Total—Bureau of Indian Affairs	130	1	130	601	4	597	664	4	660
Territorial and International Affairs	11	......	11	85	......	85	77	......	77
Departmental offices	9	......	9	57	......	57	33	......	33
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	......	......	......	−1	1	......	1	−1
Other	......	157	−157	......	743	−743	......	756	−756
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−3	......	−3
Total—Department of the Interior	**470**	**157**	**313**	**2,743**	**787**	**1,956**	**2,826**	**798**	**2,028**
Department of Justice:									
General administration	9	......	9	54	......	54	39	......	39
United States Parole Commission	1	......	1	4	......	4	3	......	3
Legal activities	49	......	49	284	......	284	329	......	329
Interagency law enforcement	(**)	......	(**)	6	......	6	49	......	49
Federal Bureau of Investigation	91	......	91	514	......	514	427	......	427
Drug Enforcement Administration	24	......	24	143	......	143	129	......	129
Immigration and Naturalization Service	41	......	41	243	......	243	219	......	219
Federal Prison System	51	3	48	273	13	260	242	10	232
Office of Justice Programs	14	(**)	14	59	(**)	59	57	......	57
Other	40	......	40	17	......	17	1	......	1
Total—Department of Justice	**320**	**3**	**318**	**1,596**	**13**	**1,583**	**1,496**	**10**	**1,486**
Department of Labor:									
Employment and Training Administration:									
Program administration	7	......	7	27	......	27	27	......	27
Training and employment services	247	......	247	1,244	......	1,244	1,090	......	1,090
Community service employment for older Americans	35	......	35	136	......	136	127	......	127
Federal unemployment benefits and allowances	2	......	2	11	......	11	2	......	2
State unemployment insurance and employment service operation	−17	......	−17	32	......	32	64	......	64
Advances to the unemployment trust fund and other funds	6	......	6	22	......	22	825	......	825
Other	(**)	......	(**)	−2	......	−2	−10	......	−10

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,518	......	$1,518	$6,590	......	$6,590	$6,898	......	$6,898
State administrative expenses	206	......	206	943	......	943	934	......	934
Federal administrative expenses	19	......	19	58	......	58	57	......	57
Veterans employment and training	13	......	13	49	......	49	43	......	43
Interest on refunds of taxes	(**)	......	(**)	3	......	3	1	......	1
Repayment of advances from the general fund	......	......	......	175	......	175	340	......	340
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	20	......	20	91	......	91	85	......	85
Administrative expenses	2	......	2	14	......	14	9	......	9
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,779	......	1,779	7,924	......	7,924	8,373	......	8,373
Total—Employment and Training Administration	2,059	......	2,059	9,393	......	9,393	10,497	......	10,497
Labor-Management Services	5	......	5	24	......	24	23	......	23
Pension Benefit Guaranty Corporation	18	$25	−8	89	$89	(**)	73	$63	10
Employment Standards Administration:									
Salaries and expenses	21	......	21	88	......	88	73	......	73
Special benefits	−1	......	−1	−190	......	−190	−229	......	−229
Black lung disability trust fund	52	......	52	235	......	235	254	......	254
Special workers' compensation expenses	5	......	5	26	......	26	23	......	23
Occupational Safety and Health Administration	19	......	19	87	......	87	86	......	86
Mine Safety and Health Administration	10	......	10	64	......	64	64	......	64
Bureau of Labor Statistics	18	......	18	68	......	68	55	......	55
Departmental management	6	......	6	52	......	52	57	......	57
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	−12	......	−12	−308	......	−308	−1,228	......	−1,228
Total—Department of Labor	**2,201**	**25**	**2,176**	**9,629**	**89**	**9,539**	**9,747**	**64**	**9,683**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	125	......	125	517	......	517	449	......	449
Acquisition, operation, and maintenance of buildings abroad	14	......	14	100	......	100	56	......	56
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	20	......	20	99	......	99	74	......	74
Other	(**)	......	(**)	10	......	10	9	......	9
Total—Administration of Foreign Affairs	159	......	159	832	......	832	695	......	695
International Organizations and Conferences	3	......	3	377	......	377	437	......	437
International Commissions	1	......	1	13	......	13	12	......	12
Migration and Refugee Assistance	26	......	26	140	......	140	147	......	147
International Narcotics Control	7	......	7	25	......	25	21	......	21
Other	(**)	......	(**)	26	......	26	17	......	17
Proprietary receipts from the public	......	......	......	......	−1	1	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−108	......	−108	−148	......	−148
Total—Department of State	**197**	......	**197**	**1,307**	**−1**	**1,307**	**1,181**	**(**)**	**1,180**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	773	......	773	5,551	......	5,551	4,852	......	4,852
Other	9	......	9	13	1	11	15	......	15
Other programs	15	......	15	90	......	90	147	......	147
Total—Federal Highway Administration	797	......	797	5,654	1	5,652	5,013	......	5,013
National Highway Traffic Safety Administration:									
Operations and research	2	......	2	29	......	29	29	......	29
Trust fund share of highway safety programs	13	......	13	59	......	59	38	......	38
Other	(**)	......	(**)	−2	......	−2	1	......	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	$15	$1	$14	$26	$21	$5
Northeast corridor improvement program	$11	......	$11	52	......	52	68	......	68
Grants to National Railroad Passenger Corporation	1	......	1	347	......	347	385	......	385
Other	9	......	9	50	......	50	46	......	46
Total—Federal Railroad Administration	21	(**)	21	464	1	463	526	21	505
Urban Mass Transportation Administration:									
Formula grants	79	......	79	453	......	453	439	......	439
Discretionary grants	43	......	43	336	......	336	129	......	129
Other	68	......	68	428	......	428	678	......	678
Federal Aviation Administration:									
Operations	616	......	616	808	......	808	772	......	772
Other	9	......	9	42	......	42	46	(**)	46
Airport and airway trust fund:									
Grants-in-aid for airports	70	......	70	399	......	399	362	......	362
Facilities and equipment	58	......	58	272	......	272	157	......	157
Research, engineering and development	22	......	22	113	......	113	91	......	91
Operations	-415	......	-415	366	......	366	398	......	398
Total—Airport and airway trust fund	-266	......	-266	1,150	......	1,150	1,008	......	1,008
Total—Federal Aviation Administration	359	......	359	2,000	......	2,000	1,826	(**)	1,826
Coast Guard:									
Operating expenses	130	......	130	716	......	716	716	......	716
Acquisition, construction, and improvements	24	......	24	177	......	177	196	......	196
Retired pay	30	......	30	140	......	140	110	......	110
Other	9	(**)	9	52	2	50	49	2	48
Total—Coast Guard	193	(**)	193	1,085	2	1,083	1,071	2	1,069
Maritime Administration:									
Public enterprise funds	122	$35	87	520	99	420	61	66	-5
Ship construction	(**)	......	(**)	(**)	......	(**)	1	......	1
Operating-differential subsidies	22	......	22	131	......	131	148	......	148
Other	4	......	4	32	......	32	44	......	44
Other	16	(**)	16	89	5	84	45	5	40
Proprietary receipts from the public	......	4	-4	......	27	-27	......	23	-23
Intrabudgetary transactions	-1	......	-1	-3	......	-3	-4	......	-4
Total—Department of Transportation	**1,738**	**40**	**1,698**	**11,273**	**136**	**11,137**	**10,044**	**118**	**9,927**
Department of the Treasury:									
Office of the Secretary	-117	......	-117	-326	......	-326	-133	......	-133
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	3	......	3	3	......	3
General revenue sharing	85	......	85	2,251	......	2,251	2,300	......	2,300
Federal Law Enforcement Training Center	2	......	2	5	......	5	6	......	6
Financial Management Service:									
Salaries and expenses	17	......	17	96	......	96	93	......	93
Claims, judgements, and relief acts	14	......	14	94	......	94	101	......	101
Advances to the railroad retirement account	......	......	......	......	......	......	......	......	......
Payments to Synthetic Fuels Corporation	4	......	4	17	......	17	16	......	16
Other	1	......	1	540	......	540	4	......	4
Total—Financial Management Service	36	......	36	747	......	747	214	......	214
Bureau of Alcohol, Tobacco and Firearms	14	......	14	72	......	72	72	......	72
United States Customs Service	65	......	65	335	......	335	319	......	319
Bureau of Engraving and Printing	-1	......	-1	-15	......	-15	-12	......	-12
Bureau of the Mint	13	......	13	58	......	58	43	......	43
Bureau of the Public Debt	20	......	20	91	......	91	79	......	79

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$4	......	$4	$36	......	$36	$46	......	$46
Processing tax returns	113	......	113	524	......	524	411	......	411
Examinations and appeals	95	......	95	591	......	591	588	......	583
Investigation, collection and taxpayer service	86	......	86	448	......	448	439	......	439
Payment where credit exceeds liability for tax	95	......	95	112	......	112	60	......	60
Refunding internal revenue collections, interest	252	......	252	829	......	829	491	......	491
Internal revenue collections for Puerto Rico	18	......	18	95	......	95	158	......	158
Other	(**)	(**)	−1	1	$1	(**)	1	$1	(**)
Total—Internal Revenue Service	663	(**)	663	2,636	1	2,636	2,195	1	2,194
United States Secret Service	22	......	22	121	......	121	140	......	140
Comptroller of the Currency	15	$2	12	100	116	−15	70	90	−20
Interest on the public debt:									
Public issues (accrual basis)	12,997	......	12,997	64,687	......	64,687	60,503	......	60,503
Special issues (cash basis)	979	......	979	13,546	......	13,546	14,348	......	14,348
Total—Interest on the public debt	13,976	......	13,976	78,232	......	78,232	74,851	......	74,851
Proprietary receipts from the public	(**)	564	−564	(**)	1,496	−1,496	......	1,696	−1,696
Receipts from off-budget Federal entities	......	533	−533	......	4,175	−4,175	......	5,097	−5,097
Intrabudgetary transactions	−92	......	−92	−1,748	......	−1,748	−3,341	......	−3,341
Total—Department of the Treasury	**14,701**	**1,100**	**13,600**	**82,564**	**5,787**	**76,777**	**76,807**	**6,884**	**69,923**
Environmental Protection Agency:									
Salaries and expenses	49	......	49	283	......	283	259	......	259
Research and development	16	......	16	79	......	79	59	......	59
Abatement, control, and compliance	43	......	43	167	......	167	167	......	167
Construction grants	215	......	215	1,388	......	1,388	1,272	......	1,272
Hazardous substance response trust fund	42	......	42	198	......	198	126	......	126
Other	1	(**)	1	2	(**)	1	46	(**)	46
Proprietary receipts from the public	......	(**)	(**)	......	7	−7	......	3	−3
Intrabudgetary transactions	......	......	......	......	......	......	−44	......	−44
Total—Environmental Protection Agency	**365**	**(**)**	**365**	**2,117**	**8**	**2,109**	**1,886**	**3**	**1,882**
General Services Administration:									
Real property activities	102	......	102	−182	......	−182	−180	......	−180
Personal property activities	15	......	15	202	......	202	21	......	21
Office of Information Resources Management	19	......	19	−13	......	−13	−2	......	−2
Federal property resources activities	3	......	3	−43	......	−43	−164	......	−164
General activities	11	......	11	59	......	59	61	(**)	61
Proprietary receipts from the public	......	3	−3	......	19	−19	......	139	−139
Other	(**)	28	−28	(**)	−57	57	......	−240	240
Total—General Services Administration	**150**	**31**	**119**	**23**	**−38**	**61**	**−264**	**−101**	**−162**
National Aeronautics and Space Administration:									
Research and development	205	......	205	1,111	......	1,111	828	......	828
Space flight, control, and data communications	358	......	358	1,727	......	1,727	1,755	......	1,755
Construction of facilities	20	......	20	85	......	85	69	......	69
Research and program management	104	......	104	576	......	576	556	......	556
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**687**	......	**687**	**3,499**	......	**3,499**	**3,208**	......	**3,208**
Office of Personnel Management:									
Salaries and expenses	12	......	12	83	......	83	74	......	74
Government payment for annuitants, employees health benefits	111	......	111	614	......	614	610	......	610
Payment to civil service retirement and disability fund	(**)	......	(**)	1	......	1	[illegible]	......	1
Civil service retirement and disability fund	1,965	......	1,965	9,859	......	9,859	9,545	......	9,545
Employees health benefits fund	507	477	30	2,703	2,802	−98	2,716	2,832	−116
Employees life insurance fund	79	242	−162	369	750	−381	356	695	−339
Retired employees health benefits fund	1	1	(**)	5	5	(**)	7	7	(**)
Other	4	......	4	−21	......	−21	5	......	5
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	−1	......	−1	−3	......	−3
Other	−3	......	−3	−14	......	−14	−14	......	−14
Total—Office of Personnel Management	**2,676**	**720**	**1,957**	**13,598**	**3,556**	**10,041**	**13,296**	**3,533**	**9,763**

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$68	$69	-$1	$358	$382	-$24	$392	$327	$65
Disaster loan fund	23	56	-34	279	345	-66	320	383	-63
Other	(**)	1	-1	13	7	7	12	6	6
Salaries and expenses	22	......	22	123	......	123	109	......	109
Other	(**)	......	(**)	1	......	1	......	(**)	(**)
Total—Small Business Administration	113	126	-14	775	733	42	833	715	118
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	129	61	67	710	681	30	664	514	150
Direct loan revolving fund	2	4	-2	10	24	-14	12	26	-14
Other	28	30	-2	181	185	-4	166	197	-31
Compensation and pensions	1,277	......	1,277	7,108	......	7,108	5,869	......	5,869
Readjustment benefits	105	......	105	509	......	509	546	......	546
Medical care	703	......	703	3,776	......	3,776	3,575	......	3,575
Medical and prosthetic research	14	......	14	79	......	79	105	......	105
General operating expenses	48	......	48	325	......	325	342	......	342
Construction projects	41	......	41	231	......	231	215	......	215
Post-Vietnam era veterans education account	20	......	20	103	......	103	79	......	79
Insurance funds:									
National service life	85	......	85	421	......	421	386	......	386
United States government life	4	......	4	18	......	18	18	......	18
Veterans special life	6	5	2	31	66	-35	29	62	-33
Other	18	......	18	49	......	49	64	......	64
Proprietary receipts from the public:									
National service life	(**)	51	-51	......	181	-181	......	176	-176
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	22	-22	......	118	-118	......	83	-83
Intrabudgetary transactions	16	......	16	-79	......	-79	-46	......	-46
Total—Veterans Administration	2,496	175	2,321	13,474	1,254	12,219	12,024	1,058	10,966
Independent agencies:									
Action	13	......	13	77	......	77	51	......	51
Board for International Broadcasting	4	......	4	51	......	51	58	......	58
Consumer Product Safety Commission	3	......	3	15	......	15	15	......	15
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	9	......	9	514	......	514	505	......	505
Loans and repayable advances	......	......	......	......	35	-35	......	107	-107
Equal Employment Opportunity Commission	12	......	12	70	......	70	68	......	68
Export-Import Bank of the United States	73	293	-220	1,060	1,557	-497	1,397	1,812	-415
Federal Communications Commission	7	......	7	40	......	40	40	......	40
Federal Deposit Insurance Corporation	478	1,038	-560	2,533	2,649	-117	1,349	2,272	-923
Federal Emergency Management Agency:									
Public enterprise funds	39	18	21	260	98	163	127	141	-14
Salaries and expenses	11	......	11	53	......	53	59	......	59
Emergency management and planning assistance	20	......	20	118	......	118	159	......	159
Emergency food distribution and shelter program	(**)	......	(**)	19	......	19	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	17	16	1	34	34	(**)
Federal Savings and Loan Insurance Corp. fund	196	197	-1	881	1,110	-229	1,559	674	886
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	4	......	4	27	......	27	26	......	26
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Other	1	(**)	1	3	1	3	3	1	3
Interstate Commerce Commission	3	......	3	21	......	21	24	......	24
Legal Services Corporation	29	......	29	133	......	133	124	......	124
Merit Systems Protection Board	2	......	2	10	......	10	9	......	9
National Archives and Record Administration	9	......	9	49	......	49	42	(**)	42
National Credit Union Administration:									
Central liquidity facility	8	7	1	72	68	4	625	606	20
Other	-5	16	-21	4	220	-215	65	784	-719

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$9	......	$9	$67	......	$67	$68	......	$68
National Endowment for the Humanities	9	......	9	51	......	51	55	......	55
Institute of Museum Services	4	......	4	10	......	10	10	......	10
National Labor Relations Board	9	......	9	59	......	59	57	......	57
National Science Foundation	114	......	114	552	......	552	472	......	472
National Transportation Safety Board	2	......	2	9	......	9	9	......	9
Nuclear Regulatory Commission	38	......	38	179	......	179	198	......	198
Panama Canal Commission	32	$31	1	168	$178	-9	170	$168	2
Postal Service (payment to the Postal Service fund)	......	......	......	380	......	380	619	......	619
Railroad Retirement Board:									
Federal windfall subsidy	33	......	33	164	......	164	167	......	167
Payment to railroad unemployment insurance trust fund	23	......	23	49	......	49	9	......	9
Milwaukee railroad restructuring, administration	1	......	1	1	......	1	-1	......	-1
Railroad retirement accounts:									
Social security equivalent benefit account	296	......	296	1,543	......	1,543	1,471	......	1,471
Benefits payments and claims	179	......	179	899	......	899	915	......	915
Advances to the railroad retirement account from the FOASI trust fund	-62	......	-62	-288	......	-288	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-5	......	-5	-22	......	-22	(**)	......	(**)
Disbursements for the payment of FOASI benefits	59	......	59	288	......	288	-1	......	-1
Disbursements for the payment of FDI benefits	4	......	4	22	......	22	(**)	......	(**)
Administrative expenses	3	......	3	17	......	17	18	......	18
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	5	......	5
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	......	......	......	-25	......	-25	-32	......	-32
Interest on advances to railroad unemployment insurance account	......	......	......	......	......	......	-5	......	-5
Total—Railroad Retirement Board	532	......	532	2,648	......	2,648	2,547	......	2,547
Securities and Exchange Commission	8	......	8	46	......	46	44	......	44
Smithsonian Institution	17	......	17	93	......	93	93	......	93
Tennessee Valley Authority	379	380	-2	2,181	1,890	290	2,326	1,984	342
United States Information Agency	62	(**)	62	324	(**)	324	267	(**)	267
United States Railway Association	(**)	......	(**)	1	......	1	1	......	1
Other independent agencies	101	2	100	242	17	225	231	10	221
Total—Independent agencies	**2,234**	**1,987**	**248**	**13,224**	**7,839**	**5,385**	**13,772**	**8,592**	**5,180**
Undistributed offsetting receipts:									
Other interest	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-1	......	-1	-1	......	-1
Department of Defense—Military:									
Education Benefits fund	-22	......	-22	-69	......	-69	......	......	......
Department of Defense—Civil:									
Military retirement fund	-1,482	......	-1,482	-7,357	......	-7,357	-6,749	......	-6,749
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-214	......	-214	-1,023	......	-1,023	-891	......	-891
Federal disability insurance trust fund	-21	......	-21	-98	......	-98	-86	......	-86
Federal hospital insurance trust fund	-134	......	-134	-619	......	-619	-566	......	-566
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-17	......	-17	-17	......	-17
Office of Personnel Management:									
Civil Service retirement and disability fund	-319	......	-319	-1,580	......	-1,580	-1,575	......	-1,575
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-91	......	-91	-494	......	-494	-436	......	-436
Subtotal	-2,287	......	-2,287	-11,259	......	-11,259	-10,321	......	-10,321

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-$3	......	-$3	-$5	......	-$5	-$5	......	-$5
Department of Defense—Civil:									
Education benefits fund	-1	......	-1	2	......	2	......	......	......
Military retirement fund	-71	......	-71	1,516	......	1,516	-481	......	-481
Soldiers' and Airmen's Home permanent fund	......	......	......	-4	......	-4	-4	......	-4
Corps of Engineers	(**)	......	(**)	-5	......	-5	-6	......	-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-32	......	-32	-1,898	......	-1,898	-1,663	......	-1,663
Federal disability insurance trust fund	-10	......	-10	-262	......	-262	-228	......	-228
Federal hospital insurance trust fund	-26	......	-26	-1,134	......	-1,134	-913	......	-913
Federal supplementary medical insurance trust fund	-6	......	-6	-603	......	-603	-519	......	-519
Department of Labor:									
Unemployment trust fund	-11	......	-11	-815	......	-815	-561	......	-561
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	-134	......	-134	-114	......	-114
Department of Transportation:									
Airport and airway trust fund	-2	......	-2	-407	......	-407	-355	......	-355
Highway trust fund	-3	......	-3	-640	......	-640	-580	......	-580
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	-1	......	-1	-1	......	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-57	......	-57	-7,088	......	-7,088	-6,243	......	-6,243
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	-10	......	-10	-11	......	-11
National service life insurance fund	-4	......	-4	-456	......	-456	-433	......	-433
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-112	......	-112	-212	......	-212	-96	......	-96
Other	-3	......	-3	-9	......	-9	-22	......	-22
Subtotal	-340	......	-340	-12,165	......	-12,165	-12,236	......	-12,236
Unrealized Discount on trust fund investments	-1	......	-1	-11	......	-11	......	......	......
Rents and royalties on the Outer Continental Shelf lands	......	$296	-296	......	$1,373	-1,373	......	$2,427	-2,427
Total—Undistributed offsetting receipts	**-2,628**	**296**	**-2,924**	**-23,434**	**1,374**	**-24,808**	**-22,556**	**2,427**	**-24,984**
Total—Budget outlays	**86,429**	**8,139**	**78,290**	**456,344**	**41,289**	**415,055**	**436,596**	**46,338**	**[2]390,258**
Off-budget Federal entities:									
Federal Financing Bank	1,460	1,742	-282	8,196	9,073	-877	13,103	12,084	1,019
Petroleum acquisition and transportation, strategic petroleum reserve	37	......	37	247	......	247	858	......	858
Postal Service	2,416	2,554	[3]-138	13,020	13,962	-942	11,651	12,599	-948
Rural electrification and telephone revolving fund	131	82	49	450	427	23	477	507	-30
Rural Telephone Bank	8	14	-6	66	57	10	64	51	13
Synthetic Fuels Corporation fund	4	4	......	17	17	......	16	16	......
U.S. Railway Association	......	......	......	......	......	......	......	......	......
Total—Off-budget Federal entities	**4,057**	**4,397**	**-340**	**21,998**	**23,537**	**-1,539**	**26,168**	**25,257**	**911**
Total—Outlays	**90,486**	**12,535**	**77,950**	**478,342**	**64,826**	**413,516**	**462,764**	**71,595**	**391,169**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$12,939	$14,239
Receipts from off-budget Federal entities	4,175	5,097
Intrabudgetary transactions	51,183	51,235
Total receipts offset against outlays	68,296	70,571

[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] Includes an adjustment to prior reporting.

[3] The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes $203 million for postal money orders issued between February 15 and 28, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset acccounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$16,615	$141,870	$126,092	$1,823,103	$1,948,358	$1,964,973
Federal Financing Bank	−25	14,169	....	(**)	14,194	14,169
Total public debt securities	16,591	156,039	126,092	1,823,103	1,962,552	1,979,143
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	−8	−81	−47	4,366	4,294	4,286
Total federal securities	16,582	155,958	126,045	1,827,470	1,966,846	1,983,428
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	571	36,773	33,214	317,612	353,814	354,385
Total borrowing from the public	16,010	119,185	92,831	1,509,857	1,613,032	1,629,042
Accrued interest payable to the public	−6,442	−2,805	−6,498	26,709	30,347	23,904
Allocations of special drawing rights	219	473	−194	5,191	5,444	5,663
Deposit funds	−53	−605	818	14,385	13,833	13,780
Miscellaneous liability accounts (includes checks outstanding etc.)	1,359	−488	−2,079	11,639	9,792	11,151
Total liability accounts	**11,094**	**115,761**	**84,878**	**1,567,780**	**1,672,447**	**1,683,541**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	−11,202	853	−5,206	4,174	16,228	5,026
Tax and loan note accounts	−2,687	8,414	−8,061	12,886	23,987	21,300
Balance	−13,889	9,267	−13,267	17,060	40,215	26,326
Special drawing rights:						
Total holdings	480	1,074	227	6,847	7,441	7,921
SDR certificates issued to Federal Reserve Banks	....	−100	....	−4,618	−4,718	−4,718
Balance	480	974	227	2,229	2,723	3,203
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	801	1,728	−709	−717	211	1,012
Letter of credit issued to IMF	−79	−415	15	−7,946	−8,282	−8,361
Dollar deposits with the IMF	2	−6	11	−51	−59	−57
Receivable/payable (−) for interim maintenance of value adjustments	−376	−798	299	−543	−966	−1,342
Balance	347	509	−384	10,442	10,603	10,951
Loans to International Monetary Fund	−143	−171	−128	1,236	1,208	1,065
Other cash and monetary assets	74	1,522	607	8,872	10,321	10,394
Total cash and monetary assets	−13,131	12,101	−12,945	39,839	65,070	51,939
Miscellaneous asset accounts	−312	−2,355	−2,475	15,365	13,322	13,010
Total asset accounts	**−13,443**	**9,745**	**−15,419**	**55,204**	**78,392**	**64,950**
Excess of liabilities (+) or assets (−)	**+24,537**	**+106,016**	**+100,297**	**+1,512,576**	**+1,594,055**	**+1,618,592**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	44	185	222	....	141	185
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (−)]	**+24,580**	**+106,200**	**+100,519**	**+1,512,576**	**+1,594,196**	**+1,618,777**

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[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,594,055	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,594,055	1,512,576	1,301,228
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	24,920	107,739	99,608
Changes in composition of unified budget	....	....	....
Budget surplus (–) or deficit (Table 3)	24,920	107,739	99,608
Off-budget surplus (–) or deficit (Table 3)	–340	–1,539	911
Total budget surplus (–) or deficit (Table 3)	24,580	106,200	100,519
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–44	–185	–222
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (–)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	–44	–185	–222
Excess of liabilities close of period	**1,618,592**	**1,618,592**	**1,401,525**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	–$2	–$5	$9	$7	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$4	–19	–31	82	66	63
Department of Housing and Urban Development:						
Federal Housing Administration	–4	–8	–11	117	113	109
Department of the Interior:						
Bureau of Land Management	(**)	–2	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	....	....	....	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	....	–50	....	1,725	1,675	1,675
Total agency securities	**–8**	**–81**	**–47**	**4,366**	**4,294**	**4,286**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-$198	$801	$2,973	$23,811	$24,810	$24,612
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-Import Bank of United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	6	69	75	75
Federal Financing Bank	-354	-14,249	1,973	153,075	139,179	138,826
Federal Housing Administration:						
General insurance	-50	-50	-80	1,530	1,530	1,480
Special risk insurance	...	...	-30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	3	23	25	25
Rural Electrification Administration	32	94	...	7,865	7,927	7,959
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	25	-1,380	-1,335	3,786	2,381	2,406
Agricultural credit insurance fund	...	-815	-406	6,220	5,405	5,405
Rural development insurance fund	...	-210	...	1,726	1,516	1,516
Federal Crop Ins. Corp	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	...	...	...	1,170	1,170	1,170
Bonneville Power Administration	...	...	...	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	300	425	4,801	5,101	5,101
Low-Rent Public housing	94	315	9,351	14,727	14,947	15,042
Urban renewal fund	...	...	...	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	174	883	945	1,717	2,426	2,600
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	...	13	13	13
Federal ship revolving fund	115	440	...	130	455	570
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional Rail Reorganization	...	...	...	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	**-162**	**-13,058**	**14,546**	**230,954**	**218,056**	**217,896**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	...	262	162	15,410	15,670	15,670
National Credit Union Administration	1	3	19	222	225	226
Postal Service	...	...	...	1,690	1,690	1,690
Tennessee Valley Authority	-17	112	515	14,561	14,690	14,673
U.S. Railway Association	...	...	...	74	74	74
Total borrowing from the Federal Financing Bank	**-16**	**377**	**696**	**31,957**	**32,349**	**32,333**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods (In millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	....	−$1	$2	$6	$5	$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	−$7	60	10	1,366	1,434	1,427
Department of Health and Human Services	1	−1	4	9	7	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	129	708	411	3,783	4,362	4,491
Agency securities	(**)	−1	−3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	−11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	−11	....	....	....
Management and liquidating functions fund:						
Public debt securities	−82	−88	343	766	759	677
Agency securities	−2	−7	18	85	80	78
Guarantees of mortgage-backed securities:						
Public debt securities	29	120	93	1,015	1,106	1,135
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	−17	31	161	2,088	2,135	2,119
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	97	273	359	7,422	7,597	7,695
Department of Labor	5	−2	−10	303	296	301
Department of Transportation	2	8	7	129	134	136
Department of the Treasury	−172	−1,881	−615	2,080	371	199
Veterans Administration:						
Veterans reopened insurance fund	−5	7	25	635	647	642
Independent agencies:						
Export-Import Bank of the United States	350	794	575	73	517	867
Federal Emergency Mangement Agency:						
National insurance development fund	−20	−120	50	150	50	30
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−51	179	−687	5,758	5,987	5,936
Agency securities	....	....	....	67	67	67
National Credit Union Administration	21	217	720	1,131	1,327	1,349
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	28	59	70	1,134	1,166	1,193
Total public debt securities	309	449	1,393	27,956	28,096	28,405
Total agency securities	−2	−7	−2	302	297	295
Total Federal funds	**307**	**442**	**1,391**	**28,258**	**28,393**	**28,700**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	....	2	5	102	104	104
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	−20	4	4	4
Department of Commerce	....	(**)	(**)	(**)	....	....
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	88	9,034	11,070	11,635	20,581	20,669
Other	12	55	23	250	293	305
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−588	−3,577	−2,558	30,968	27,979	27,391
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	−279	471	1,766	5,704	6,455	6,175
Federal hospital insurance trust fund:						
Public debt securities	213	11,104	1,164	20,721	31,612	31,825
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	43	−21	1,095	10,736	10,672	10,715
Other	(**)	4	3	31	35	35

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$34	−$34	−$2	$195	$195	$161
Department of Labor:						
Unemployment trust fund	1,127	601	1,014	17,009	16,483	17,610
Other	−3	−20	−23	24	7	4
Department of State:						
Foreign service retirement and disability fund	−12	177	219	2,462	2,651	2,639
Other	(**)	(**)	(**)	(**)	(**)	....
Department of Transportation:						
Airport and airway trust fund	−97	345	459	7,410	7,852	7,755
Highway trust fund	165	801	1,869	11,942	12,578	12,743
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	31	113	107	265	348	379
Environmental Protection Agency	−41	−147	47	701	595	554
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,136	14,812	12,636	127,278	143,226	142,090
Agency securities	....	....	....	175	175	175
Employees health benefits fund	−30	102	122	1,174	1,306	1,276
Employees life insurance fund	163	383	333	6,640	6,859	7,023
Retired employees health benefits fund	....	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	−4	−7	−7	269	265	262
National service life insurance:						
Public debt securities	−46	228	220	9,296	9,571	9,524
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−1	36	33	942	979	978
General Post Fund National Homes	....	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	576	134	935	16,130	15,687	16,263
Harry S. Truman Memorial Scholarship Trust Fund	−1	(**)	1	47	48	47
Japan-United States Friendship Commission	....	−2	(**)	18	16	16
Railroad Retirement Board	105	960	879	4,232	5,087	5,191
Other	(**)	2	1	6	7	7
Total public debt securities	249	35,560	31,402	286,226	321,537	321,786
Total agency securities	....	....	....	765	765	765
Total trust funds	**249**	**35,560**	**31,402**	**286,991**	**322,302**	**322,551**
Off-budget Federal entities:						
Federal Financing Bank	....	....	....	....	....	....
Postal Service	16	772	421	2,362	3,118	3,134
Rural electrification and telephone revolving fund	....	....	....	1	1	1
Total public debt securities	16	772	421	2,363	3,119	3,135
Total off-budget Federal entities	**16**	**772**	**421**	**2,363**	**3,119**	**3,135**
Grand total	**571**	**36,773**	**33,214**	**317,612**	**353,814**	**354,385**

....No transactions

(**)Less than $500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	$29,730	$23,399	$30,193	$40,150	$25,370								$148,842	$139,091
Corporation income taxes	1,181	1,390	12,287	2,825	620								18,302	18,121
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363	19,207								99,769	93,257
Unemployment insurance	1,340	2,241	221	1,211	2,467								7,481	8,009
Other retirement contributions	382	432	429	408	372								2,023	1,968
Excise taxes	2,966	3,234	3,028	3,167	2,265								14,660	15,214
Estate and gift taxes	574	564	514	587	487								2,725	2,655
Customs duties	1,106	1,028	1,008	1,097	948								5,187	4,987
Miscellaneous receipts	1,894	1,306	1,500	1,901	1,635								8,327	7,348
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**								**307,316**	.....
Total—budget receipts prior year	*52,25[illegible]*	*51,493*	*62,404*	*70,454*	*54,049*								......	*290,650*
Outlays														
Legislative Branch	140	129	171	125	133								698	632
The Judiciary	98	74	102	76	108								458	367
Executive Office of the President	11	8	10	11	9								49	48
Funds Appropriated to the President:														
International security assistance	1,517	354	903	384	243								3,401	3,899
International development assistance	297	230	133	250	181								1,090	1,318
Other	36	−2	59	−108	−664								−680	541
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309								16,962	11,578
Other	2,592	1,654	1,546	1,848	2,712								10,351	11,889
Department of Commerce	163	223	202	112	119								819	860
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994	5,317	5,494								28,026	25,701
Department of the Navy	7,301	7,096	7,719	6,490	6,842								35,448	32,905
Department of the Air Force	7,294	7,451	7,911	6,232	6,895								35,783	32,382
Defense agencies	1,046	1,263	1,581	2,214	1,384								7,489	5,617
Total Military	21,284	21,388	23,206	20,253	20,615								106,746	96,604
Civil	1,721	1,728	1,738	1,701	1,678								8,566	6,943
Department of Education	1,501	1,901	1,204	1,699	1,676								7,981	7,670
Department of Energy	910	934	1,020	901	764								4,529	4,306
Department of Health and Human Services:														
Human Development Services	482	438	423	491	624								2,458	2,495
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878								10,045	9,156
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899								20,484	20,346
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849								10,556	8,952
Other	1,528	1,518	940	1,530	1,518								7,033	7,661
Social Security Administration:														
Assistant Payments Program	881	749	647	787	880								3,944	3,674
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719								72,519	69,453
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673								8,193	7,881
Other	1,078	1,993	4,444	1,594	1,545								10,655	7,792
Other	−1,313	−1,377	−3,931	−1,516	−1,304								−9,441	−8,470

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	$1,408	$1,518	$1,329	$1,470	$1,066								$6,791	$14,466
Department of the Interior	275	498	376	494	313								1,956	2,028
Department of Justice	309	267	283	406	318								1,583	1,486
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779								7,924	8,373
Other	−76	486	305	502	397								1,615	1,310
Department of State	383	320	210	197	197								1,307	1,180
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782								5,562	4,867
Other	1,072	1,208	1,245	1,134	916								5,575	5,060
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976								78,232	74,851
General revenue sharing	1,126	......	......	1,040	85								2,251	2,300
Other	−1,054	−848	−936	−408	−461								−3,707	−7,228
Environmental Protection Agency	504	401	462	376	365								2,109	1,882
General Services Administration	−159	41	360	−299	119								61	−162
National Aeronautics and Space Administration	889	603	749	572	687								3,499	3,208
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957								10,041	9,763
Small Business Administration	176	−24	−42	−54	−14								42	118
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277								7,108	5,869
National service life	49	37	51	69	33								240	210
Government service life	4	3	4	3	4								18	18
Other	899	949	1,174	825	1,007								4,853	4,868
Independent agencies:														
Postal Service	196	......	......	184	......								380	619
Tennessee Valley Authority	91	154	36	11	−2								290	342
Other independent agencies	2,171	697	1,039	558	249								4,715	4,218
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239	−2,287								−11,259	−10,321
Interest received by trust funds	1,458	−1,106	−12,049	−127	−340								−12,165	−12,236
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296								−1,374	−2,427
Other	−1	−3	−3	−3	−1								−11	......
Totals this year:														
Budget outlays	**85,074**	**84,763**	**84,079**	**82,849**	**78,290**								**415,055**	......
Budget surplus (+) or deficit (−)	**−27,192**	**−33,600**	**−15,886**	**−6,140**	**−24,920**								**−107,739**	......
Off-budget surplus (+) or deficit (−)	**+106**	**+215**	**+1,230**	**−352**	**+340**								**+1,539**	......
Total surplus (+) or deficit (−)	**−27,087**	**−33,386**	**−14,656**	**−6,492**	**−24,580**								**−106,200**	......
Totals prior year:														
Budget outlays	*81,028*	*79,950*	*77,587*	*76,817*	*74,876*								....	*390,258*
Budget surplus (+) or deficit (−)	*−28,777*	*−28,456*	*−15,184*	*−6,364*	*−20,827*								....	*−99,608*
Off-budget surplus (+) or deficit (−).	*+768*	*−440*	*+616*	*−1,629*	*−225*								....	*−911*
Total surplus (+) or deficit (−)	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*								....	*−100,519*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of February 28, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, out'ays, and investments held:									
Airport and airway	$233	−$268	$502	$1,124	$743	$382	$7,410	$7,852	$7,755
Black lung disability	44	49	−5	211	231	−20	....	....	....
FDIC	......	−560	560	......	−117	117	16,130	15,687	16,263
Federal disability insurance	1,320	1,612	−292	6,945	6,686	259	5,704	6,455	6,175
Federal employees life and health	......	−133	133	......	−479	479	7,819	8,170	8,303
Federal employees retirement	375	1,508	−1,134	2,035	518	1,517	130,016	146,156	145,008
Federal hospital insurance	3,886	3,713	173	19,286	19,096	190	21,176	32,067	32,280
Federal old-age and survivors insurance	13,641	14,381	−741	71,927	67,127	4,800	30,968	27,979	27,391
Federal supplementary medical insurance	......	−107	107	(**)	−183	183	10,736	10,672	10,715
Revenue sharing	......	85	−85	4,185	2,251	1,934	....	....	....
Highways	1,027	779	248	5,293	4,922	370	11,942	12,578	12,743
Military advances	......	−288	288	......	−51	51	....	....	....
Railroad retirement	361	362	......	1,643	2,222	−579	4,232	5,087	5,191
Military retirement	......	−86	86	......	−9,030	9,030	11,635	20,581	20,669
Unemployment	2,467	1,747	720	7,481	6,931	550	17,009	16,483	17,610
Veterans life insurance	......	50	−50	......	−244	244	10,642	10,950	10,899
All other trust	42	118	−76	167	308	−141	1,573	1,585	1,548
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,396	22,962	433	120,298	100,931	19,367	286,991	322,302	322,551
Interfund receipts offset against trust fund outlays	4,231	4,231	......	44,708	44,708	......			
Total trust fund receipts and outlays	**27,627**	**27,193**	**433**	**165,006**	**145,639**	**19,367**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	29,974	55,328	−25,354	191,202	318,309	−127,107			
Interfund receipts offset against Federal fund outlays	35	35	......	314	314	......			
Total Federal fund receipts and outlays	**30,009**	**55,363**	**−25,354**	**191,516**	**318,623**	**−127,107**			
Total interfund receipts and outlays	**−4,266**	**−4,266**	......	**−49,207**	**−49,207**	......			
Net budget receipts and outlays	**53,370**	**78,290**	**−24,920**	**307,316**	**415,055**	**−107,739**			

[*] ....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$25,370	$148,842	$139,091
Corporation income taxes	620	18,302	18,121
Social insurance taxes and contributions:			
Employment taxes and contributions	19,207	99,769	93,257
Unemployment insurance	2,467	7,481	8,009
Other retirement contributions	372	2,023	1,968
Excise taxes	2,265	14,660	15,214
Estate and gift taxes	487	2,725	2,655
Customs	948	5,187	4,987
Miscellaneous	1,635	8,327	7,348
Total	**53,370**	**307,316**	**290,650**
NET OUTLAYS			
National defense	21,268	110,040	99,[illegible]
International affairs	−208	4,682	6,859
General science, space, and technology	840	4,108	3,692
Energy	179	1,675	1,751
Natural resources and environment	838	5,812	5,472
Agriculture	2,103	17,135	12,826
Commerce and housing credit	−725	281	619
Transportation	1,723	11,405	10,273
Community and regional development	519	3,296	3,653
Education, training, employment and social services	2,727	12,808	12,326
Health	2,885	14,763	13,686
Social security and medicare	21,641	108,710	103,241
Income security	10,683	51,890	56,262
Veterans benefits and services	2,327	12,256	10,985
Administration of justice	567	2,779	2,574
General government	375	2,841	2,101
General purpose fiscal assistance	172	3,120	3,241
Interest	12,958	60,086	53,856
Undistributed offsetting receipts	−2,583	−12,632	−12,748
Total	**78,290**	**415,055**	**[1]390,258**

[1] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 922-158

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
  - *The Budget of the United States Government, FY 19__*
  - *Appendix, The Budget of the United States Government, FY 19__*
  - *The United States Budget in Brief, FY 19__*
  - *Special Analyses*
  - *Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the March 1986
Statement will be 2:00 p.m. E.S.T. April 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price:
$27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

3/31/86

For Fiscal Year 1986,
Through March 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

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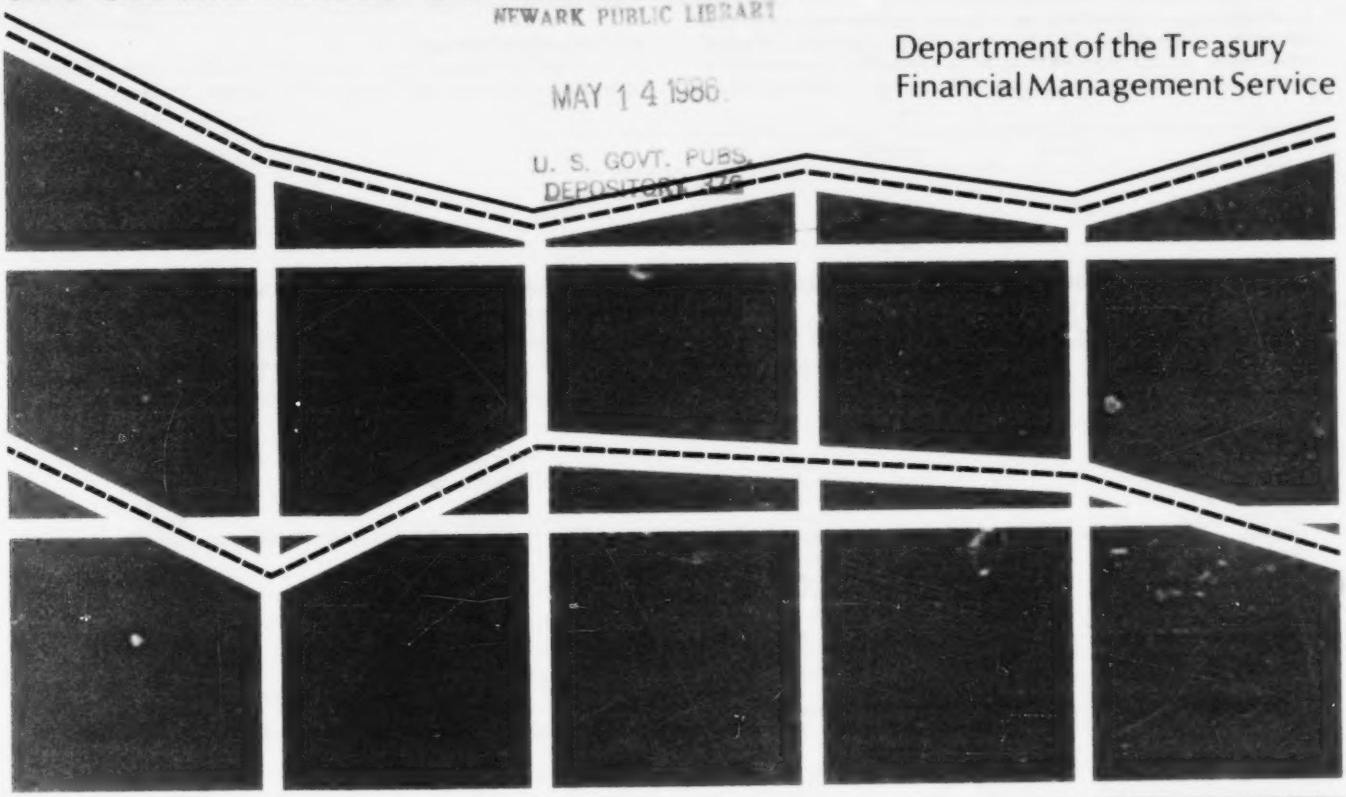

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T1.5/2:

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,993
February	[1]54,049	[1]75,101	21,053
March	[1]49,613	[1]79,115	29,502
April	94,593	83,208	−11,386
May	39,794	81,791	41,997
June	72,151	73,520	1,369
July	[2]57,970	[2]79,503	21,532
August	55,776	83,373	27,597
September	73 806	74,572	764
Year-to-Date[3]	**733,996**	**945,927**	**211,931**
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
Year-to-date[3]	**356,873**	**493,216**	**136,343**

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[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

[3] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total on-budget and off-budget results:[2]					
Total Receipts	$49,557	$356,873	$777,139	$340,263	$850,372
On-budget Receipts	32,203	262,375	579,201	252,125	636,097
Off-budget Receipts	17,355	94,498	197,938	88,138	214,275
Total Outlays	79,700	493,216	979,928	470,284	994,002
On-budget Outlays	63,660	405,092	795,185	473,453	795,386
Off-budget Outlays	16,040	88,124	184,743	−3,170	198,617
Total surplus (+) or Deficit (−)	−30,142	−136,343	−202,789	−130,021	−143,630
On-budget Surplus (+) or Deficit (−)	−31,457	−142,717	−215,984	−130,092	−159,288
Off-budget Surplus (+) or Deficit (−)	+1,315	+6,374	+13,195	+71	+15,656
Total On-budget and Off-budget Financing	30,142	136,343	202,789	130,021	143,630
Means of financing:					
By Borrowing from the public	8,441	127,626	204,151	105,990	141,680
By Reduction of Cash and Monetary assets, increase (−)	14,093	1,832	−2,940	16,155	......
By Other means	7,608	6,885	1,578	7,876	1,950

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are not presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.
Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

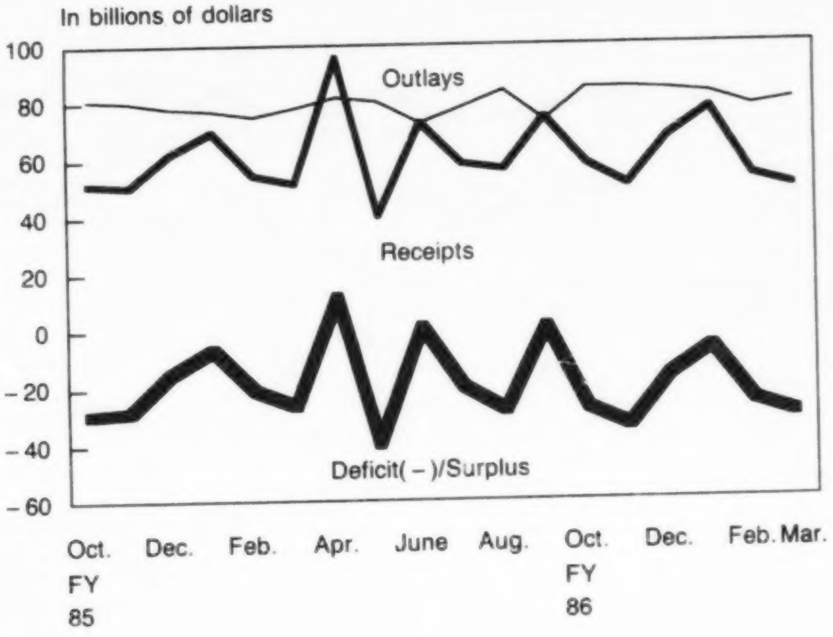

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

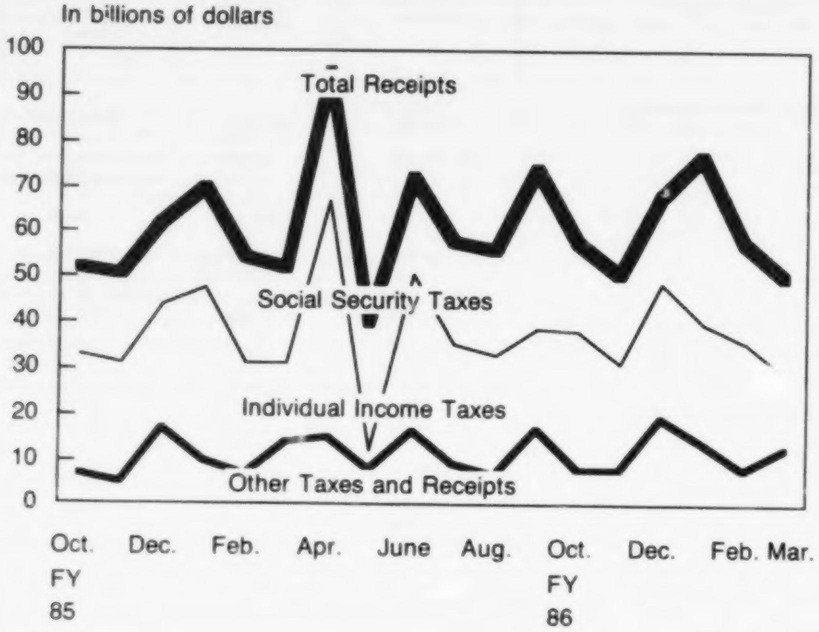

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

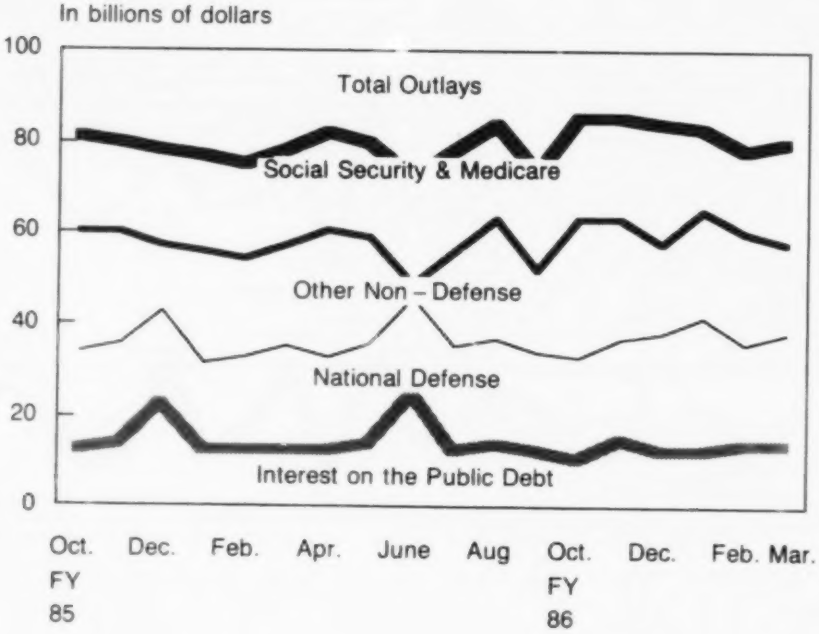

Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$12,572	$163,280	$156,122	$353,738
Corporation income taxes	8,113	26,414	26,538	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	17,355	94,498	88,138	197,938
Employment taxes and contributions (on-budget)	4,874	25,634	22,996	54,176
Unemployment Insurance	190	7,671	8,524	23,581
Other retirement contributions	366	2,389	2,349	4,743
Excise taxes	2,531	17,190	17,892	34,628
Estate and gift taxes	533	3,258	3,153	6,073
Customs duties	1,036	6,223	5,985	12,404
Miscellaneous receipts	1,989	10,316	8,566	18,993
Total	**49,557**	**356,873**	**340,263**	**777,139**
(On-budget)	**32,203**	**262,375**	**252,125**	**579,201**
(Off-budget)	**17,355**	**94,498**	**88,138**	**197,938**
Outlays[2]				
Legislative Branch	143	840	771	1,946
The Judiciary	74	531	466	1,062
Executive Office of the President	8	57	55	111
Funds Appropriated to the President	1,173	5,368	6,829	12,467
Department of Agriculture	4,114	30,126	27,910	54,194
Department of Commerce	164	983	1,017	2,001
Department of Defense—Military	23,370	130,275	118,408	258,425
Department of Defense—Civil	1,665	10,239	8,501	20,587
Department of Education	1,448	9,429	8,987	17,840
Department of Energy	967	5,743	6,247	10,076
Department of Health and Human Services, except Social Security	10,338	71,417	63,500	140,894
Department of Health and Human Services, Social Security	16,298	91,663	91,237	192,004
Department of Housing and Urban Development	1,162	7,916	16,808	15,154
Department of the Interior	307	2,263	2,357	4,864
Department of Justice	298	1,886	1,746	3,847
Department of Labor	2,244	11,784	11,925	23,124
Department of State	165	1,473	1,415	2,915
Department of Transportation	1,916	12,965	11,413	26,350
Department of the Treasury:				
General revenue sharing	....	2,251	2,300	4,433
Interest on the public debt	13,589	91,822	87,577	196,100
Other	-1,284	-5,221	-8,542	-15,784
Environmental Protection Agency	391	2,499	2,237	4,632
General Services Administration	197	255	-14	40
National Aeronautics and Space Administration	380	3,880	3,796	7,341
Office of Personnel Management	1,515	11,557	11,633	24,069
Small Business Administration	-18	150	292	935
Veterans Administration	1,072	13,291	13,258	26,538
Other independent agencies	655	5,243	5,409	10,912
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	-300
Employer share,employee retirement (on-budget)	-2,003	-12,141	-11,279	-26,283
Employers share, employee retirement (off-budget)	-234	-1,355	-1,182	-2,843
Interest received by on-budget trust funds	-163	-10,188	-10,503	-26,654
Interest receiveed by off-budget trust funds	-25	-2,184	-1,988	-4,418
Rents and royalties on the Outer Continental Shelf lands	-227	-1,600	-2,405	-5,450
Sale of Major Physical assets	....	....	....	-1,200
Total	**79,700**	**493,216**	[3] **470,284**	**979,928**
(On-budget)	**63,660**	**405,092**	**382,216**	**795,185**
(Off-budget)	**16,040**	**88,124**	**88,067**	**184,743**
Surplus (+) or deficit (−)[2]	**-30,142**	**-136,343**	**-130,021**	**-202,789**
(On-budget)	**-31,457**	**-142,717**	**-130,092**	**-215,984**
(Off-budget)	**+1,315**	**+6,374**	**+71**	**+13,195**

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[1] Based on the FY 1987 Budget released by OMB February 5, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 90-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, March 1986 and Other Periods (in millions)

Classification[1]	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$25,141			$159,925			$147,129		
Presidential Election Campaign Fund	8			11			9		
Other	3,462			26,350			23,739		
Total—Individual income taxes	**28,631**	**$16,060**	**$12,572**	**186,286**	**$23,006**	**$163,280**	**170,877**	**$14,755**	**$156,122**
Corporation income taxes	**10,714**	**2,601**	**8,113**	**35,097**	**8,682**	**26,414**	**34,896**	**8,358**	**26,538**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,856	......	13,856	75,593	......	75,593	70,608	......	70,608
Self-Employment Contributions Act taxes	474	......	474	1,603	......	1,603	1,502	......	1,502
Deposits by States	1,466	......	1,466	8,907	......	8,907	8,289	......	8,289
Total—FOASI trust fund (off-budget)	15,796	......	15,796	86,103	......	86,103	80,398	......	80,398
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,332	......	1,332	7,265	......	7,265	6,842	......	6,842
Self-Employment Contributions Act taxes	46	......	46	162	......	162	155	......	155
Receipts from railroad retirement account	......	......	......	......	......	......	......	......	......
Deposits by States	181	......	181	968	......	968	744	......	744
Total—FDI trust fund (off-budget)	1,559	......	1,559	8,395	......	8,395	7,740	......	7,740
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,938	......	3,938	20,788	......	20,788	18,780	......	18,780
Self-Employment Contributions Act taxes	123	......	123	400	......	400	365	......	365
Receipts from Railroad Retirement Board	......	......	......	......	......	......	......	......	......
Deposits by States	525	......	525	2,684	......	2,684	1,994	......	1,994
Total—FHI trust fund	4,586	......	4,586	23,872	......	23,872	21,138	......	21,138
Railroad retirement accounts:									
Rail industry pension fund	147	−1	148	881	3	877	1,007	13	994
Railroad social security equivalent benefit	140	......	140	884	......	884	864	......	864
Total—Employment taxes and contributions	22,228	−1	22,229	120,135	3	120,131	111,148	13	111,135
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	193	......	193	5,530	......	5,530	5,534	......	5,534
Federal Unemployment Tax Act taxes	30	34	−3	2,090	65	2,025	2,899	30	2,869
Railroad Unemployment Ins. Act contributions	(**)	......	(**)	117	......	117	121	......	121
Total—Unemployment trust fund	224	34	190	7,736	65	7,671	8,554	30	8,524
Federal employees retirement contributions:									
Civil service retirement and disability fund	353	......	353	2,320	......	2,320	2,284	......	2,284
Foreign service retirement and disability fund	4	......	4	21	......	21	20	......	20
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	357	......	357	2,343	......	2,343	2,305	......	2,305
Other retirement contributions:									
Civil service retirement and disability fund	9	......	9	47	......	47	43	......	43
Total—Social insurance taxes and contributions	**22,818**	**33**	**22,785**	**130,260**	**68**	**130,192**	**122,051**	**44**	**122,007**
Excise taxes:[2]									
Miscellaneous excise taxes	1,688	49	1,639	10,027	351	9,676	9,876	162	9,714
Airport and airway trust fund	187	2	185	1,316	6	1,309	1,377	4	1,373
Highway trust fund	715	41	674	5,959	−2	5,962	6,511	−27	6,539
Black lung disability trust fund	32	......	32	243	......	243	266	......	266
Total—Excise taxes	**2,622**	**92**	**2,531**	**17,545**	**354**	**17,190**	**18,031**	**138**	**17,892**
Estate and gift taxes	**548**	**15**	**533**	**3,346**	**88**	**3,258**	**3,227**	**74**	**3,153**
Customs duties	**1,082**	**46**	**1,036**	**6,476**	**253**	**6,223**	**6,176**	**191**	**5,985**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,755	......	1,755	9,525	......	9,525	7,867	......	7,867
All other	234	(**)	234	794	3	790	704	6	698
Total—Miscellaneous receipts	**1,989**	**(**)**	**1,989**	**10,319**	**3**	**10,316**	**8,571**	**6**	**8,566**
Total—Receipts[1]	**68,405**	**18,847**	**49,557**	**389,328**	**32,455**	**356,873**	**363,828**	**23,565**	**340,263**
Total—On budget	**51,050**	**18,847**	**32,203**	**294,830**	**32,455**	**262,375**	**275,690**	**23,565**	**252,125**
Total—Off-budget	**17,355**	......	**17,355**	**94,498**	......	**94,498**	**88,138**	......	**88,138**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

Note: Details may not add to totals because of rounding.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$24	$139	$3	$135	$131	$3	$128
House of Representatives	41	1	40	246	5	241	228	4	224
Joint items	26	......	26	58	......	58	55	......	55
Congressional Budget Office	1	......	1	8	......	8	8	......	8
Architect of the Capitol	7	......	7	48	......	48	55	......	55
Library of Congress	18	......	18	123	......	123	120	......	120
Government Printing Office:									
Revolving fund (net)	−1	......	−1	16	......	16	−11	......	−11
General fund appropriations	7	......	7	51	......	51	44	......	44
General Accounting Office	20	......	20	147	......	147	134	......	134
United States Tax Court	1	......	1	12	......	12	9	......	9
Other Legislative Branch agencies	2	......	2	8	......	8	10	......	10
Proprietary receipts from the public	......	(**)	(**)	......	2	−2	......	3	−3
Intrabudgetary transactions	−4	......	−4	−5	......	−5	−3	......	−3
Total—Legislative Branch	**144**	**2**	**143**	**851**	**11**	**840**	**781**	**10**	**771**
The Judiciary:									
Supreme Court of the United States	1	......	1	7	......	7	8	......	8
Courts of appeals, district courts, and other judicial services	69	......	69	498	......	498	434	......	434
Other	3	......	3	26	......	26	25	......	25
Total—The Judiciary	**74**	......	**74**	**531**	......	**531**	**466**	......	**466**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	12	......	12	12	......	12
Office of Management and Budget	3	......	3	20	......	20	21	......	21
Other	4	......	4	25	......	25	22	......	22
Total—Executive Office of the President	**8**	......	**8**	**57**	......	**57**	**55**	......	**55**
Funds Appropriated to the President:									
Disaster relief	39	......	39	204	......	204	117	......	117
International security assistance:									
Guarantee reserve fund	156	48	108	507	434	72	338	158	180
Foreign military sales credit	268	......	268	1,267	......	1,267	1,133	......	1,133
FFB Direct Loans[1]	147	108	40	870	377	493	825	331	493
Economic support fund	199	......	199	2,419	......	2,419	2,734	......	2,734
Military assistance	1	......	1	237	......	237	433	......	433
Peacekeeping operations	2	......	2	24	......	24	20	......	20
Other	4	......	4	20	......	20	16	......	16
Proprietary receipts from the public	......	35	−35	......	90	−90	......	77	−77
Total—International security assistance	778	190	588	5,343	901	4,442	5,500	567	4,933
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	190	......	190	446	......	446
Inter-American Development Bank	20	......	20	150	......	150	159	......	159
Other	16	......	16	157	......	157	145	......	145
International organizations and programs	26	......	26	72	......	72	106	......	106
Total—Multilateral assistance	62	......	62	570	......	570	856	......	856
Agency for International Development:									
Functional development assistance program	20	(**)	20	638	2	637	527	2	525
Operating expenses, Agency for International Development	28	......	28	202	......	202	196	......	196
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	62	1	61	164	13	151	150	16	133
Proprietary receipts from the public	......	51	−51	......	380	−380	......	343	−343
Total—Agency for International Development	109	52	57	1,004	395	609	914	362	552
Trade and development program	1	......	1	7	......	7	5	......	5
Peace Corps	11	......	11	66	......	66	59	(**)	59
Overseas Private Investment Corporation:									
Public Enterprise Funds	2	4	−1	3	44	−41	−13	38	−51
FFB Loan Asset Purchases[1]	......	......	......	......	3	−3	......	3	−3
Inter-American Foundation	2	3	−1	13	8	5	12	8	5
African Development Foundation	(**)	......	(**)	2	......	2	1	......	1
Total—International development assistance	187	59	129	1,664	448	1,216	1,835	409	1,425

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	$168	......	$168	–$750	......	–$750	$110	......	$110
Military sales programs:									
Foreign military sales trust fund	840	......	840	4,726	......	4,726	4,888	......	4,888
Other	20	$84	–64	76	$94	–18	14	$33	–19
Proprietary receipts from the public	......	531	–531	......	4,469	–4,469	......	4,626	–4,626
Other	5	......	5	17	......	17	(**)	......	(**)
Total—Funds Appropriated to the President	**2,037**	**864**	**1,173**	**11,281**	**5,913**	**5,368**	**12,464**	**5,635**	**6,829**
Department of Agriculture:									
Departmental administration	15	......	15	43	......	43	40	......	40
Agricultural Research Service	45	......	45	257	......	257	244	......	244
Cooperative State Research Service	21	......	21	130	......	130	120	......	120
Extension Service	32	......	32	174	......	174	167	......	167
Statistical Reporting Service	5	......	5	29	......	29	28	......	28
Economic Research Service	5	......	5	23	......	23	22	......	22
Foreign Agricultural Service	9	......	9	46	......	46	41	......	41
Foreign Assistance Programs	57	......	57	304	......	304	478	......	478
Agricultural Stabilization and Conservation Service	15	......	15	34	......	34	109	......	109
Federal Crop Insurance Corporation	59	4	55	449	111	338	418	118	300
Commodity Credit Corporation:									
Price Support and Related Programs	1,006	536	470	19,646	2,462	17,184	15,642	3,032	12,609
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration:[1]									
FFB Direct Loans and Asset Purchases	689	......	689	1,177	1,424	–247	1,224	892	332
Other	425	447	–22	956	933	23	775	778	–3
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	592	396	196	2,782	1,961	822	4,948	4,241	707
Agricultural credit insurance fund	1,222	262	960	3,290	2,910	380	4,838	4,098	741
Rural development insurance fund	139	34	105	1,226	913	313	1,897	1,341	556
Rural water and waste disposal grants	10	......	10	95	......	95	76	......	76
Salaries and expenses	28	......	28	178	......	178	165	......	165
FFB Loan Asset Purchases[1]	190	500	–310	575	1,280	–705	5,075	4,830	245
Other	3	(**)	3	20	2	19	15	(**)	14
Total—Farmers Home Administration	2,185	1,191	993	8,167	7,065	1,102	17,014	14,510	2,504
Soil Conservation Service:									
Conservation operations	27	......	27	178	......	178	184	......	184
Watershed and flood prevention operations	18	......	18	124	......	124	111	......	111
Other	5	......	5	34	......	34	35	......	35
Animal and Plant Health Inspection Service	25	......	25	130	......	130	142	......	142
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	42	......	42	258	......	258	311	......	311
Other	8	......	8	90	19	71	97	18	80
Food Safety and Inspection Service	29	......	29	180	......	180	178	......	178
Food and Nutrition Service:									
Food stamp program	998	......	998	5,820	......	5,820	5,910	......	5,910
Nutrition assistance for Puerto Rico	66	......	66	408	......	408	405	......	405
Child nutrition programs	399	......	399	2,088	......	2,088	2,043	......	2,043
Women, infants and children programs	129	......	129	801	......	801	764	......	764
Other	24	......	24	134	......	134	133	......	133
Total—Food and Nutrition Service	1,616	......	1,616	9,251	......	9,251	9,255	......	9,255
Forest Service:									
Forest research	8	......	8	56	......	56	56	......	56
National Forests system	87	......	87	693	......	693	531	......	531
Construction	16	......	16	140	......	140	156	......	156
Forest Service permanent appropriations	3	......	3	234	......	234	253	......	253
Cooperative work	10	......	10	–78	......	–78	55	......	55
Other	6	......	6	49	......	49	74	......	74
Total—Forest Service	130	......	130	1,094	......	1,094	1,127	......	1,127
Other	14	4	10	82	17	65	51	(**)	51
Proprietary receipts from the public	......	187	–187	......	700	–700	......	554	–554
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**6,483**	**2,369**	**4,114**	**42,856**	**12,730**	**30,126**	**47,812**	**19,902**	**27,910**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$24	$4	$20	$187	$41	$146	$216	$41	$175
Bureau of the Census	20	......	20	95	......	95	87	......	87
Economic and Statistical Analysis	5	......	5	32	......	32	39	......	39
Economic Development Assistance	5	......	5	25	......	25	(**)	......	(**)
Promotion of Industry and Commerce	21	......	21	128	......	128	127	......	127
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	554	8	545	499	8	491
Patent and Trademark Office	2	......	2	41	......	41	50	......	50
National Bureau of Standards	9	......	9	61	......	61	54	......	54
National Telecommunications and Information Administration	1	......	1	14	......	14	18	......	18
Total—Science and technology	99	1	98	670	8	661	620	8	612
Proprietary receipts from the public	......	3	−3	......	31	−31	......	21	−21
Intrabudgetary transactions	−1	......	−1	−73	......	−73	−3	......	−3
Total—Department of Commerce	**173**	**9**	**164**	**1,064**	**80**	**983**	**1,086**	**70**	**1,017**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,452	......	2,452	13,519	......	13,519	12,451	......	12,451
Department of the Navy	1,974	......	1,974	11,718	......	11,718	10,859	......	10,859
Department of the Air Force	1,689	......	1,689	10,063	......	10,063	9,429	......	9,429
Total—Military personnel	6,114	......	6,114	35,300	......	35,300	32,738	......	32,738
Operation and maintenance:									
Department of the Army	1,793	......	1,793	9,944	......	9,944	9,005	......	9,005
Department of the Navy	2,220	......	2,220	12,071	......	12,071	12,055	......	12,055
Department of the Air Force	2,000	......	2,000	10,450	......	10,450	9,099	......	9,099
Defense agencies	655	......	655	3,882	......	3,882	3,581	......	3,581
Total—Operation and maintenance	6,669	......	6,669	36,347	......	36,347	33,741	......	33,741
Procurement:									
Department of the Army	1,353	......	1,353	7,517	......	7,517	6,966	......	6,966
Department of the Navy	2,224	......	2,224	13,212	......	13,212	12,305	......	12,305
Department of the Air Force	3,396	......	3,396	15,722	......	15,722	13,505	......	13,505
Defense agencies	97	......	97	499	......	499	520	......	520
Total—Procurement	7,069	......	7,069	36,951	......	36,951	33,296	......	33,296
Research, development, test, and evaluation:									
Department of the Army	358	......	358	1,924	......	1,924	1,964	......	1,964
Department of the Navy	732	......	732	4,432	......	4,432	3,829	......	3,829
Department of the Air Force	1,297	......	1,297	6,938	......	6,938	5,878	......	5,878
Defense agencies	441	......	441	2,120	......	2,120	1,630	......	1,630
Total—Research, development, test, and evaluation	2,827	......	2,827	15,414	......	15,414	13,301	......	13,301
Military construction:									
Department of the Army	143	......	143	729	......	729	512	......	512
Department of the Navy	111	......	111	649	......	649	604	......	604
Department of the Air Force	125	......	125	796	......	796	660	......	660
Defense agencies	41	......	41	210	......	210	177	......	177
Total—Military construction	420	......	420	2,383	......	2,383	1,952	......	1,952
Family housing	231	(**)	231	1,371	(**)	1,371	1,219	......	1,219
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	91	......	91	565	......	565	1	......	1
Department of the Navy:									
FFB Direct Loans[1]	119	......	119	345	68	277	820	55	765
Other	−179	......	−179	387	......	387	−79	......	−79
Department of the Air Force	−111	......	−111	272	......	272	496	......	496
Defense agencies	23	......	23	910	......	910	1,090	......	1,090
Other	31	25	6	168	146	23	137	145	−8
Proprietary receipts from the public	......	−84	84	......	253	−253	......	348	−348
Intrabudgetary transactions	6	......	6	327	......	327	243	......	243
Total—Department of Defense—Military	**23,312**	**−58**	**23,370**	**130,743**	**468**	**130,275**	**118,957**	**549**	**118,408**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$12	......	$12	$64	......	$64	$64	......	$64
Construction, general	62	......	62	430	......	430	516	......	516
Operation and maintenance, general	94	......	94	594	......	594	584	......	584
Flood control	17	......	17	206	......	206	196	......	196
Other	14	......	14	146	......	146	145	......	145
Proprietary receipts from the public	......	$4	−4	......	$15	−15	......	$33	−33
Total—Corps of Engineers	199	4	195	1,440	15	1,425	1,504	33	1,471
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,462	......	1,462	8,777	......	8,777	7,113	......	7,113
Intrabudgetary transactions	......	......	......	−10,500	......	−10,500	−9,500	......	−9,500
Other	7	(**)	7	41	(**)	40	20	(**)	20
Proprietary receipts from the public	......	(**)	(**)	......	3	−3	......	3	−3
Total—Department of Defense—Civil	**1,669**	**4**	**1,665**	**10,257**	**18**	**10,239**	**8,638**	**36**	**8,601**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	348	......	348	2,203	......	2,203	2,127	......	2,127
Impact aid	31	......	31	400	......	400	360	......	360
Special programs	47	......	47	380	......	380	527	......	527
Indian education	1	......	1	30	......	30	51	......	51
Total—Office of Elementary and Secondary Education	426	......	426	3,012	......	3,012	3,065	......	3,065
Office of Bilingual Education and Minority Languages Affairs	10	......	10	48	......	48	100	......	100
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	344	......	344	865	......	865	571	......	571
Rehabilitation services and handicapped research	78	......	78	567	......	567	452	......	452
Payments of institutions for the handicapped	6	......	6	41	......	41	48	......	48
Office of Vocational and Adult Education	63	......	63	457	......	457	320	......	320
Office of Postsecondary Education:									
College housing loans	−1	5	−6	36	77	−41	58	175	−117
Student financial assistance	207	......	207	2,346	......	2,346	2,176	......	2,176
Guaranteed student loans	224	......	224	1,619	......	1,619	1,607	......	1,807
Higher education	30	......	30	234	......	234	244	......	244
Howard University	9	......	9	66	......	66	110	......	110
Higher education facilities loans and insurance	26	......	26	12	......	12	20	......	20
Total—Office of Postsecondary Education	496	5	491	4,314	77	4,237	4,415	175	4,241
Office of Educational Research and Improvement	13	......	13	75	......	75	59	......	59
Departmental management	23	......	23	141	......	141	141	......	141
Proprietary receipts from the public	......	6	−6	......	15	−15	......	9	−9
Total—Department of Education	**1,458**	**11**	**1,448**	**9,522**	**93**	**9,429**	**9,170**	**184**	**8,987**
Department of Energy:									
Atomic energy defense activities	665	......	665	3,764	......	3,764	3,476	......	3,476
Energy programs:									
General science and research activities	61	......	61	344	......	344	330	......	330
Energy supply, R and D activities	138	......	138	1,075	......	1,075	1,084	......	1,084
Uranium supply and enrichment activities	89	......	89	576	......	576	815	......	815
Fossil energy research and development	30	......	30	171	......	171	156	......	156
Naval petroleum and oil shale reserves	13	......	13	79	......	79	69	......	69
Energy conservation	41	......	41	236	......	236	220	......	220
Strategic petroleum reserve[1]	68	......	68	394	......	394	1,038	......	1,038
Alternative fuels productions:									
FFB direct loans[1]	......	......	......	......	......	......	151	......	151
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	33	......	33	188	......	188	135	......	135
Other	29	......	29	155	......	155	140	......	140
Total—Energy programs	501	......	501	3,218	......	3,218	4,139	......	4,139
Power Marketing Administration	152	92	60	633	571	62	656	756	−100
Departmental administration	23	......	23	181	......	181	164	......	164
Proprietary receipts from the public	......	258	−258	......	1,449	−1,449	......	1,432	−1,432
Intrabudgetary transactions	−24	......	−24	−34	......	−34	(**)	......	(**)
Total—Department of Energy	**1,317**	**350**	**967**	**7,763**	**2,019**	**5,743**	**8,435**	**2,188**	**6,247**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$43	$1	$42	$224	$2	$222	$204	$1	$203
Health Resources and Services Administration:									
Public enterprise funds	(**)	......	(**)	14	......	14	11	......	11
Health resources and services	138	......	138	714	......	714	712	......	712
Indian health and facilities	70	......	70	435	......	435	435	......	435
FFB Loan Asset Purchases	......	......	......	......	4	−4	......	3	−3
Centers for Disease Control	35	......	35	199	......	199	187	......	187
National Institutes of Health:									
Cancer research	99	......	99	607	......	607	552	......	552
Heart, lung, and blood research	70	......	70	416	......	416	360	......	360
Arthritis, diabetes, and digestive and kidney diseases	42	......	42	266	......	266	241	......	241
Neurological and communicative disorders and stroke	34	......	34	192	......	192	169	......	169
Allergy and infectious diseases	35	......	35	182	......	182	165	......	165
General medical sciences	42	......	42	224	......	224	217	......	217
Child health and human development	27	......	27	158	......	158	143	......	143
Other research institutes	51	......	51	302	......	302	283	......	283
Research resources	25	......	25	143	......	143	131	......	131
Other	26	......	26	39	......	39	33	......	33
Total—National Institutes of Health	451	......	451	2,528	......	2,528	2,294	......	2,294
Alcohol, Drug Abuse, and Mental Health Administration	76	......	76	486	......	486	481	......	481
Office of Assistant Secretary for Health	11	......	11	90	......	90	89	......	89
Total—Public Health Service	823	1	823	4,690	6	4,684	4,413	5	4,408
Health Care Financing Administration:									
Grants to States for Medicaid	1,999	......	1,999	12,044	......	12,044	10,987	......	10,987
Payments to health care trust funds	2,064	......	2,064	9,064	......	9,064	9,913	......	9,913
Program management	−5	......	−5	28	......	28	20	......	20
Federal hospital insurance trust fund:									
Benefit payments	4,046	......	4,046	24,215	......	24,215	23,968	......	23,968
Administrative expenses and construction	37	......	37	352	......	352	384	......	384
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,083	......	4,083	24,567	......	24,567	24,365	......	24,365
Federal supplementary medical ins. trust fund:									
Benefit payments	1,846	......	1,846	11,993	......	11,993	10,192	......	10,192
Administrative expenses and construction	96	......	96	504	......	504	513	......	513
Total—FSMI trust fund	1,942	......	1,942	12,498	......	12,498	10,704	......	10,704
Total—Health Care Financing Administration	10,083	......	10,083	58,201	......	58,201	55,990	......	55,990
Social Security Administration:									
Payments to social security trust funds	165	......	165	5,399	......	[2]5,399	1,714	......	1,714
Special benefits for disabled coal miners	83	......	83	504	......	504	521	......	521
Supplemental security income program	113	......	113	5,054	......	5,054	4,702	......	4,702
Assistance payments program	670	......	670	4,614	......	4,614	4,239	......	4,239
Child support enforcement	58	......	58	349	......	349	297	......	297
Low income home energy assistance	253	......	253	1,589	......	1,589	1,582	......	1,582
Refugee and entrant assistance	22	......	22	182	......	182	267	......	267
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Social Security Administration	1,364	......	1,364	17,692	......	17,692	13,321	......	13,321
Human Development Services:									
Social services block grant	243	......	243	1,324	......	1,324	1,366	......	1,366
Human development services	179	......	179	1,020	......	1,020	952	......	952
Family social services	89	......	89	431	......	431	349	......	349
Work incentives	6	......	6	52	......	52	112	......	112
Community services	23	......	23	173	......	173	201	......	201
Other	(**)	(**)	(**)	(**)	1	−1	1	1	(**)
Total—Human Development Services	540	(**)	539	3,000	1	2,999	2,980	1	2,979
Departmental management	73	......	73	169	......	169	123	......	123
Proprietary receipts from the public	......	480	−480	......	2,884	−2,884	......	2,773	−2,773
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,474	......	−1,474	−9,231	......	−9,231	−9,014	......	−9,014
Payments for tax and other credits:									
Federal hospital insurance trust fund	−590	......	−590	167	......	167	−899	......	−899
Other	......	......	......	−380	......	−380	−635	......	−635
Total—Department of Health and Human Services, Except Social Security	**10,819**	**481**	**10,338**	**74,308**	**2,891**	**71,417**	**66,279**	**2,778**	**63,500**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security[1]:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,652	......	$14,652	$85,843	......	$85,843	$81,693	......	$81,693
Administrative expenses and construction	123	......	123	814	......	814	788	......	788
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	23	......	23	516	......	516	862	......	862
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,798	......	14,798	87,317	......	87,317	83,654	......	83,654
Federal disability insurance trust fund:									
Benefit payments	1,639	......	1,639	9,561	......	9,561	9,201	......	9,201
Administrative expenses and construction	49	......	49	307	......	307	293	......	293
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,689	......	1,689	9,881	......	9,881	9,524	......	9,524
Proprietary Receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary Transactions[3]	−189	......	−189	−5,536	......	[2]−5,536	−1,941	......	−1,941
Total—Department of Health and Human Servies, Social Security (off-budget)	**16,298**	**(**)**	**16,298**	**91,663**	**(**)**	**91,663**	**91,237**	**(**)**	**91,237**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	318	$366	−48	1,505	$2,207	−702	1,387	$1,788	−401
Housing for the elderly or handicapped fund	38	43	−5	487	227	260	468	214	254
Other	20	5	15	33	28	5	29	27	2
Rent supplement payments	5	......	5	24	......	24	−113	......	−113
Homeownership assistance	24	......	24	141	......	141	138	......	138
Rental housing assistance	53	......	53	305	......	306	317	......	317
Low-rent public housing	121	......	121	1,126	......	1,126	1,140	......	1,140
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	581	......	581	3,725	......	3,725	3,500	......	3,500
Other	−12	......	−12	18	......	18	4	......	4
Total—Housing Programs	1,146	414	734	7,364	2,462	4,902	6,872	2,029	4,843
Public and Indian Housing:									
Low-rent housing—loans and other expenses	90	9	81	614	55	560	9,645	252	9,393
Payments for operation of low-income housing projects	95	......	95	594	......	594	605	......	605
FFB Direct Loans[1]	......	......	......	......	35	−35	......	32	−32
Total—Public and Indian Housing	186	9	176	1,208	90	1,119	10,250	285	9,966
Government National Mortgage Association:									
Management and liquidating functions fund	12	36	−24	217	353	−136	356	650	−294
Guarantees of mortgage-backed securities	1	20	−19	8	147	−139	12	123	−111
Participation sales fund	−28	......	−28	−45	......	−45	−41	......	−41
Total—Government National Mortgage Association	−15	56	−71	180	500	−320	327	774	−446
Community Planning and Development:									
Public enterprise fund	7	10	−3	55	63	−8	66	71	−4
FFB Direct Loans[1]	9	......	9	53	47	7	43	5	39
Community Development Grants	249	......	249	1,758	......	1,758	2,002	......	2,002
Urban development grants	35	......	35	249	......	249	230	......	230
Other	6	......	6	37	......	37	7	......	7
Total—Community Planning and Development	306	10	296	2,152	110	2,042	2,348	75	2,273
Management and administration	20	......	20	141	......	141	149	......	149
Other	7	......	7	32	......	32	24	......	24
Total—Department of Housing and Urban Development	**1,651**	**489**	**1,162**	**11,077**	**3,161**	**7,916**	**19,971**	**3,163**	**16,808**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$27	......	$27	$210	......	$210	$204	......	$204
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	2	......	2
Payments to States and counties for general purpose fiscal assistance	......	......	......	15	......	15	79	......	79
Other	7	......	7	42	......	42	55	......	55
Minerals Management Service	55	......	55	339	......	339	349	......	349
Office of Surface Mining Reclamation and Enforcement	21	......	21	152	......	152	124	......	124
Total—Land and minerals management	111	......	111	758	......	758	814	......	814
Water and science:									
Bureau of Reclamation:									
Construction program	59	$23	35	420	$52	368	323	$36	287
Operation and maintenance	11	......	11	73	......	73	71	......	71
Other	8	......	8	74	......	74	60	......	60
Geological Survey	29	......	29	200	......	200	223	......	223
Bureau of Mines	12	3	9	75	16	60	87	11	76
Total—Water and science	118	27	91	842	68	775	764	47	717
Fish and wildlife and parks:									
United States Fish and Wildlife Service	45	......	45	284	......	284	304	......	304
National Park Service	64	......	64	460	......	460	537	......	537
Total—Fish and wildlife and parks	109	......	109	743	......	743	842	......	842
Bureau of Indian Affairs:									
Operation of Indian programs	77	......	77	477	......	477	508	......	508
Construction	9	......	9	54	......	54	66	......	66
Indian tribal funds	28	......	28	165	......	165	184	......	184
Other	11	1	10	31	5	26	33	5	28
Total—Bureau of Indian Affairs	125	1	124	726	5	721	791	5	786
Territorial and International Affairs:									
FFB Direct Loans[1]	......	(**)	(**)	......	1	−1	......	1	−1
Other	22	......	22	107	......	107	94	......	94
Departmental offices	5	......	5	63	......	63	37	......	37
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	(**)	(**)	......	−1	1	......	5	−5
Other	......	155	−155	......	897	−897	......	904	−904
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−23	......	−23
Total—Department of the Interior	**489**	**183**	**307**	**3,233**	**970**	**2,263**	**3,320**	**963**	**2,357**
Department of Justice:									
General administration	(**)	......	(**)	54	......	54	34	......	34
United States Parole Commission	1	......	1	4	......	4	4	......	4
Legal activities	80	......	80	387	......	387	393	......	393
Interagency law enforcement	(**)	......	(**)	6	......	6	50	......	50
Federal Bureau of Investigation	78	......	78	592	......	592	499	......	499
Drug Enforcement Administration	29	......	29	172	......	172	157	......	157
Immigration and Naturalization Service	43	......	43	286	......	286	263	......	263
Federal Prison System	55	2	52	327	15	312	288	12	276
Office of Justice Programs	13	......	13	73	(**)	73	70	......	70
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**300**	**2**	**298**	**1,901**	**15**	**1,886**	**1,758**	**12**	**1,746**
Department of Labor:									
Employment and Training Administration:									
Program administration	4	......	4	31	......	31	31	......	31
Training and employment services	260	......	260	1,504	......	1,504	1,335	......	1,335
Community service employment for older Americans	24	......	24	160	......	160	162	......	162
Federal unemployment benefits and allowances	−9	......	−9	2	......	2	−12	......	−12
State unemployment insurance and employment service operation	−34	......	−34	−2	......	−2	27	......	27
Advances to the unemployment trust fund and other funds	39	......	39	61	......	61	1,000	......	1,000
Other	(**)	......	(**)	−2	......	−2	−10	......	−10

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,629	......	$1,629	$8,219	......	$8,219	$8,595	......	$8,595
State administrative expenses	233	......	233	1,176	......	1,176	1,134	......	1,134
Federal administrative expenses	21	......	21	79	......	79	75	......	75
Veterans employment and training	11	......	11	60	......	60	56	......	56
Interest on refunds of taxes	1	......	1	4	......	4	2	......	2
Repayment of advances from the general fund	407	......	407	582	......	582	940	......	940
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	20	......	20	111	......	111	104	......	104
Administrative expenses	-3	......	-3	11	......	11	11	......	11
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	2,319	......	2,319	10,243	......	10,243	10,922	......	10,922
Total—Employment and Training Administration	2,603	......	2,603	11,996	......	11,996	13,455	......	13,455
Labor-Management Services	4	......	4	28	......	28	29	......	29
Pension Benefit Guaranty Corporation	19	$54	-36	108	$144	-36	88	$74	14
Employment Standards Administration:									
Salaries and expenses	3	......	3	91	......	91	85	......	85
Special benefits	14	......	14	-176	......	-176	-282	......	-282
Black lung disability trust fund	54	......	54	289	......	289	308	......	308
Special workers' compensation expenses	5	......	5	31	......	31	28	......	28
Occupational Safety and Health Administration	18	......	18	105	......	105	102	......	102
Mine Safety and Health Administration	12	......	12	75	......	75	76	......	76
Bureau of Labor Statistics	12	......	12	80	......	80	68	......	68
Departmental management	17	......	17	69	......	69	69	......	69
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	-1
Intrabudgetary transactions	-460	......	-460	-768	......	-768	-2,025	......	-2,025
Total—Department of Labor	**2,299**	**55**	**2,244**	**11,928**	**144**	**11,784**	**12,000**	**75**	**11,925**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	99	......	99	616	......	616	501	......	501
Acquisition, operation, and maintenance of buildings abroad	11	......	11	111	......	111	147	......	147
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	18	......	18	117	......	117	93	......	93
Other	1	......	1	11	......	11	12	......	12
Total—Administration of Foreign Affairs	129	......	129	961	......	961	860	......	860
International Organizations and Conferences	3	......	3	380	......	380	458	......	458
International Commissions	1	......	1	15	......	15	13	......	13
Migration and Refugee Assistance	28	......	28	168	......	168	177	......	177
International Narcotics Control	4	......	4	28	......	28	27	......	27
Other	4	......	4	30	......	30	29	......	29
Proprietary receipts from the public	......	4	-4	......	3	-3	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	-108	......	-108	-149	......	-149
Total—Department of State	**169**	**4**	**165**	**1,475**	**3**	**1,473**	**1,416**	**(**)**	**1,415**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	834	......	834	6,384	......	6,384	5,418	......	5,418
Other	-1	......	-1	12	1	11	15	......	15
Other programs	11	......	11	101	......	101	163	......	163
Total—Federal Highway Administration	844	......	844	6,497	1	6,496	5,596	......	5,596
National Highway Traffic Safety Administration:									
Operations and research	2	......	2	31	......	31	37	......	37
Trust fund share of highway safety programs	19	......	19	77	......	77	60	......	60
Other	(**)	......	(**)	-2	......	-2	1	......	1

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	$15	$1	$14	$27	$23	$4
Northeast corridor improvement program	$5	....	$5	57	....	57	81	....	81
Grants to National Railroad Passenger Corporation	(**)	....	(**)	347	....	347	386	....	386
FFB Direct Loans[1]	....	$2	-2	1	91	-90	1	7	-6
Other	8	....	8	58	....	58	57	....	57
Total—Federal Railroad Administration	13	2	11	478	92	386	553	30	523
Urban Mass Transportation Administration:									
Formula grants	91	....	91	544	....	544	602	....	602
Discretionary grants	49	....	49	385	....	385	167	....	167
Other	65	....	65	493	....	493	784	....	784
Federal Aviation Administration:									
Operations	172	....	172	1,004	....	1,004	934	....	934
Other	5	....	5	23	....	23	27	(**)	27
Airport and airway trust fund:									
Grants-in-aid for airports	45	....	45	444	....	444	411	....	411
Facilities and equipment	80	....	80	352	....	352	193	....	193
Research, engineering and development	37	....	37	149	....	149	118	....	118
Operations	54	....	54	420	....	420	477	....	477
Total—Airport and airway trust fund	215	....	215	1,365	....	1,365	1,199	....	1,199
Total—Federal Aviation Administration	392	....	392	2,392	....	2,392	2,160	(**)	2,160
Coast Guard:									
Operating expenses	124	....	124	840	....	840	864	....	864
Acquisition, construction, and improvements	42	....	42	219	....	219	229	....	229
Retired pay	25	....	25	165	....	165	139	....	139
Other	4	(**)	4	56	2	54	61	2	59
Total—Coast Guard	195	(**)	195	1,280	2	1,278	1,293	2	1,290
Maritime Administration:									
Public enterprise funds	246	4	242	765	103	662	82	69	13
Operating-differential subsidies	15	....	15	146	....	146	171	....	171
Other	8	....	8	41	....	41	38	....	38
Other	-12	1	-13	77	6	71	59	5	54
Proprietary receipts from the public	....	5	-5	....	32	-32	....	29	-29
Intrabudgetary transactions	(**)	....	(**)	-4	....	-4	-53	....	-53
Total—Department of Transportation	**1,928**	**11**	**1,916**	**13,201**	**236**	**12,965**	**11,549**	**135**	**11,413**
Department of the Treasury:									
Departmental offices	-19	....	-19	-345	....	-345	-188	....	-188
Office of Revenue Sharing:									
Salaries and expenses	(**)	....	(**)	3	....	3	4	....	4
General revenue sharing	(**)	....	(**)	2,251	....	2,251	2,300	....	2,300
Federal Law Enforcement Training Center	2	....	2	7	....	7	8	....	8
Financial Management Service:									
Salaries and expenses	22	....	22	118	....	118	121	....	121
Claims, judgements, and relief acts	26	....	26	119	....	119	142	....	142
Energy security reserve	3	....	3	21	....	21	20	....	20
Other	5	....	5	545	....	545	11	....	11
Total—Financial Management Service	55	....	55	803	....	803	294	....	294
Federal Financing Bank[1]	1,994	2,219	-224	8,073	8,561	-488	9,417	9,521	-105
Bureau of Alcohol, Tobacco and Firearms	11	....	11	83	....	83	84	....	84
United States Customs Service	63	....	63	398	....	398	374	....	374
Bureau of Engraving and Printing	4	....	4	-11	....	-11	-13	....	-13
Bureau of the Mint	23	....	23	81	....	81	52	....	52
Bureau of the Public Debt	12	....	12	103	....	103	92	....	92

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	-$1	......	-$1	$35	......	$35	$53	......	$53
Processing tax returns	95	......	95	618	......	618	493	......	493
Examinations and appeals	103	......	103	695	......	695	683	......	683
Investigation, collection and taxpayer service	89	......	89	538	......	538	523	......	523
Payment where credit exceeds liability for tax	595	......	595	707	......	707	378	......	378
Refunding internal revenue collections, interest	157	......	157	986	......	986	636	......	636
Internal revenue collections for Puerto Rico	14	......	14	108	......	108	174	......	174
Other	(**)	(**)	(**)	1	$1	(**)	1	$1	(**)
Total—Internal Revenue Service	1,052	(**)	1,052	3,688	1	3,688	2,941	1	2,940
United States Secret Service	24	......	24	145	......	145	162	......	162
Comptroller of the Currency	16	$1	14	116	117	-1	84	91	-8
Interest on the public debt:									
Public issues (accrual basis)	13,250	......	13,250	77,937	......	77,937	72,886	......	72,886
Special issues (cash basis)	339	......	339	13,884	......	13,884	14,691	......	14,691
Total—Interest on the public debt	13,589	......	13,589	91,822	......	91,822	87,577	......	87,577
Proprietary receipts from the public	(**)	-340	340	......	1,156	-1,156	......	1,903	-1,903
Receipts from off-budget Federal entities	......	......	......	-158	......	-158	-341	......	-341
Intrabudgetary transactions	-2,641	......	-2,641	-8,373	......	-8,373	-3,034	6,960	-9,995
Total—Department of the Treasury	**14,185**	**1,880**	**12,305**	**98,687**	**9,835**	**88,852**	**99,813**	**18,478**	**81,335**
Environmental Protection Agency:									
Salaries and expenses	53	......	53	336	......	336	311	......	311
Research and development	15	......	15	94	......	94	73	......	73
Abatement, control, and compliance	37	......	37	204	......	204	201	......	201
Construction grants	240	......	240	1,628	......	1,628	1,485	......	1,485
Hazardous substance response trust fund	46	......	46	244	......	244	168	......	168
Other	1	(**)	(**)	2	(**)	2	46	(**)	46
Proprietary receipts from the public	......	1	-1	......	8	-8	......	3	-3
Intrabudgetary transactions	......	......	......	......	......	......	-44	......	-44
Total—Environmental Protection Agency	**392**	**1**	**391**	**2,508**	**9**	**2,499**	**2,240**	**3**	**2,237**
General Services Administration:									
Real property activities:									
FFB Direct Loans[1]	......	......	......	......	3	-3	......	2	-2
Federal Buildings Fund	181	......	181	(**)	......	(**)	-68	......	-68
Personal property activities	41	......	41	243	......	243	25	......	25
Information Resources Management Service	39	......	39	26	......	26	20	......	20
Federal property resources activities	-62	......	-62	-105	......	-105	-61	......	-61
General activities	10	......	10	69	......	69	74	(**)	73
Proprietary receipts from the public	......	23	-23	......	42	-42	......	40	-40
Other	......	-11	11	......	-68	68	......	-40	40
Total—General Services Administration	**209**	**12**	**197**	**232**	**-23**	**255**	**-11**	**2**	**-14**
National Aeronautics and Space Administration:									
Research and development	177	......	177	1,289	......	1,289	1,012	......	1,012
Space flight, control, and data communications:									
FFB Direct Loans[1]	......	......	......	......	......	......	......	52	-52
Other	84	......	84	1,811	......	1,811	2,093	......	2,093
Construction of facilities	10	......	10	95	......	95	83	......	83
Research and program management	109	......	109	684	......	684	661	......	661
Other	(**)	......	(**)	(**)	......	(**)	......	......	......
Total—National Aeronautics and Space Administration	**380**	......	**380**	**3,880**	......	**3,880**	**3,849**	**52**	**3,796**
Office of Personnel Management:									
Salaries and expenses	2	......	2	85	......	85	86	......	86
Government payment for annuitants, employees health benefits	121	......	121	735	......	735	734	......	734
Payment to civil service retirement and disability fund	(**)	......	(**)	1	......	1	1	......	1
Civil service retirement and disability fund	2,000	......	2,000	11,859	......	11,859	11,326	......	11,326
Employees health benefits fund	767	1,380	-613	3,470	4,181	-711	3,230	3,382	-152
Employees life insurance fund	71	78	-7	440	828	-388	423	770	-347
Retired employees health benefits fund	1	1	(**)	6	6	(**)	8	8	(**)
Other	15	......	15	-7	......	-7	4	......	4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	-1	......	-1	-1	......	-1
Other	-3	......	-3	-17	......	-17	-17	......	-17
Total—Office of Personnel Management	**2,974**	**1,459**	**1,515**	**16,572**	**5,015**	**11,557**	**15,793**	**4,160**	**11,633**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$79	$79	-$1	$437	$461	-$24	$466	$401	$65
Disaster loan fund	25	70	-46	303	415	-112	347	458	-111
Other	3	1	2	16	7	9	16	7	8
Salaries and expenses	21	......	21	145	......	145	132	......	132
FFB Direct Loans[1]	27	22	5	186	51	134	257	56	201
FFB Asset Purchases[1]	......	1	-1	......	4	-4	......	4	-4
Other	(**)	......	(**)	1	......	1	(**)	(**)	(**)
Total—Small Business Administration	**155**	**173**	**-18**	**1,086**	**939**	**150**	**1,218**	**925**	**292**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	169	75	94	880	756	124	805	574	232
Direct loan revolving fund	2	5	-3	12	29	-17	13	32	-19
Other	49	35	14	230	220	10	196	227	-31
Compensation and pensions	65	......	65	7,173	......	7,173	7,075	......	7,075
Readjustment benefits	24	......	24	534	......	534	674	......	674
Medical care	719	......	719	4,495	......	4,495	4,289	......	4,289
Medical and prosthetic research	14	......	14	93	......	93	119	......	119
General operating expenses	62	......	62	388	......	388	378	......	378
Construction projects	43	......	43	273	......	273	261	......	261
Post-Vietnam era veterans education account	11	......	11	114	......	114	98	......	98
Insurance funds:									
National service life	102	......	102	522	......	522	480	......	480
United States government life	4	......	4	23	......	23	22	......	22
Veterans special life	7	5	2	38	71	-33	35	67	-31
Other	7	......	7	56	......	56	69	......	69
Proprietary receipts from the public:									
National service life	......	43	-43	......	224	-224	......	210	-210
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	29	-29	......	147	-147	......	98	-98
Intrabudgetary transactions	-14	......	-14	-92	......	-92	-48	......	-48
Total—Veterans Administration	**1,264**	**192**	**1,072**	**14,738**	**1,446**	**13,291**	**14,466**	**1,208**	**13,258**
Independent agencies:									
Action	11	......	11	87	......	87	61	......	61
Board for International Broadcasting	12	......	12	62	......	62	65	......	65
Consumer Product Safety Commission	3	......	3	18	......	18	14	......	14
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	......	......	......	514	......	514	505	......	505
Proprietary receipts from the public	......	......	......	......	35	-35	......	107	-107
Equal Employment Opportunity Commission	12	......	12	82	......	82	79	......	79
Export-Import Bank of the United States	526	296	230	1,586	1,853	-267	1,991	2,015	-24
Federal Communications Commission	6	......	6	47	......	47	47	......	47
Federal Deposit Insurance Corporation	337	340	-3	2,870	2,990	-120	1,866	2,837	-970
Federal Emergency Management Agency:									
Public enterprise funds	48	22	26	308	120	188	141	167	-26
Salaries and expenses	9	......	9	62	......	62	75	......	75
Emergency management and planning assistance	26	......	26	144	......	144	190	......	190
Emergency food distribution and shelter program	4	......	4	24	......	24	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	21	20	1	40	41	(**)
Federal Savings and Loan Insurance Corp. fund	227	370	-143	1,108	1,481	-372	1,772	841	881
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	5	......	5	32	......	32	30	......	30
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Appalachian Regional Commission	8	......	8	78	......	78	101	......	101
Other	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Interstate Commerce Commission	3	......	3	24	......	24	27	......	27
Legal Services Corporation	25	......	25	158	......	158	147	......	147
Merit Systems Protection Board	2	......	2	12	......	12	11	......	11
National Archives and Record Administration	5	......	5	54	......	54	49	(**)	49
National Credit Union Administration:									
Central liquidity facility	36	39	-3	108	107	1	665	654	10
Other	-16	4	-20	-12	224	-236	70	788	-718

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	....	$14	$82	....	$82	$83	....	$83
National Endowment for the Humanities	9	....	9	60	....	60	65	....	65
Institute of Museum Services	(**)	....	(**)	10	....	10	10	....	10
National Labor Relations Board	9	....	9	68	....	68	70	....	70
National Science Foundation	153	....	153	705	....	705	567	....	567
National Transportation Safety Board	2	....	2	11	....	11	10	....	10
Nuclear Regulatory Commission	30	....	30	209	....	209	231	....	231
Panama Canal Commission	36	$40	-4	204	$217	-13	201	$204	-3
Postal Service:									
Public Enterprise Fund[1]	2,589	3,011	[4] -422	15,609	16,972	-1,363	14,238	15,344	-1,106
Payment to the Postal Service Fund	....	....	....	380	....	380	619	....	619
Railroad Retirement Board:									
Federal windfall subsidy	32	....	32	197	....	197	201	....	201
Federal payment to the railroad retirement accounts	(**)	....	(**)	49	....	49	9	....	9
Milwaukee railroad restructuring, administration	1	....	1	2	....	2	1	....	1
Railroad retirement accounts:									
Social security equivalent benefit account	319	....	319	1,862	....	1,862	1,773	....	1,773
Benefits payments and claims	181	....	181	1,080	....	1,080	1,103	....	1,103
Advances to the railroad retirement account from the FOASI trust fund	-59	....	-59	-347	....	-347	....	....	....
Advances to the railroad retirement account from the FDI trust fund	-4	....	-4	-27	....	-27	(**)	....	(**)
Disbursements for the payment of FOASI benefits	60	....	60	348	....	348	-1	....	-1
Disbursements for the payment of FDI benefits	4	....	4	26	....	26	(**)	....	(**)
Administrative expenses	9	....	9	26	....	26	22	....	22
Interest on refunds of taxes	(**)	....	(**)	(**)	....	(**)	6	....	6
Other	....	....	....	....	....	....	....	....	....
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	....	....	....	....	....	....	-14	....	-14
Interest on advances to railroad accounts	....	....	....	....	....	....	-5	....	-5
Repayment of advances to railroad retirement board	....	....	....	....	....	....	....	....	....
Federal payments to the railroad social security equivalent benefit account	....	....	....	....	....	....	-32	....	-32
Federal payments to the rail industry pension fund	....	....	....	-25	....	-25	....	....	....
Total—Railroad Retirement Board	543	....	543	3,191	....	3,191	3,063	....	3,063
Securities and Exchange Commission	7	....	7	53	....	53	52	....	52
Smithsonian Institution	17	....	17	110	....	110	111	....	111
Tennessee Valley Authority:									
FFB Direct Loans[1]	14	....	14	106	15	91	102	53	49
Other	455	469	-14	2,636	2,360	276	2,747	2,436	311
United States Information Agency	61	....	61	385	(**)	385	319	(**)	319
United States Railway Association	(**)	....	(**)	1	....	1	1	....	1
United States Synthetic Fuel Corp	3	3	....	21	21	....	21	21	....
Other independent agencies	22	4	18	264	21	243	256	10	245
Total—Independent agencies	**5,258**	**4,603**	**655**	**31,679**	**26,436**	**5,243**	**30,927**	**25,518**	**5,409**
Undistributed offsetting receipts:									
Other interest	....	....	....	....	(**)	(**)	....	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	....	....	....	(**)	....	(**)	(**)	....	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	....	(**)	-1	....	-1	-1	....	-1
Department of Defense—Military:									
Education Benefits fund	-7	....	-7	-76	....	-76	....	....	....
Department of Defense—Civil:									
Military retirement fund	-1,483	....	-1,483	-8,840	....	-8,840	-8,175	....	-8,175
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-214	....	-214	-1,237	....	-1,237	-1,078	....	-1,078
Federal disability insurance trust fund (OFF-BUDGET)	-20	....	-20	-118	....	-118	-104	....	-104
Federal hospital insurance trust fund	-134	....	-134	-753	....	-753	-687	....	-687
Department of State:									
Foreign Service retirement and disability fund	-4	....	-4	-21	....	-21	-20	....	-20
Office of Personnel Management:									
Civil Service retirement and disability fund	-375	....	-375	-2,449	....	-2,449	-2,396	....	-2,396
Subtotal	-2,237	....	-2,237	-13,496	....	-13,496	-12,461	....	-12,461

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-$5	......	-$5	-$5	......	-$5
Department of Defense—Civil:									
Education benefits fund	$6	......	$6	8	......	8	......	......	......
Military retirement fund	-2	......	-2	1,514	......	1,514	-480	......	-480
Soldiers' and Airmen's Home permanent fund	-4	......	-4	-9	......	-9	-9	......	-9
Corps of Engineers	-12	......	-12	-26	......	-26	-3	......	-3
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-22	......	-22	-1,920	......	-1,920	-1,744	......	-1,744
Federal disability insurance trust fund (OFF-BUDGET)	-3	......	-3	-264	......	-264	-244	......	-244
Federal hospital insurance trust fund	-4	......	-4	-1,137	......	-1,137	-957	......	-957
Federal supplementary medical insurance trust fund	-5	......	-5	-606	......	-606	-552	......	-552
Department of Labor:									
Unemployment trust fund	-13	......	-13	-828	......	-828	-582	......	-582
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	-134	......	-134	-114	......	-114
Department of Transportation:									
Airport and airway trust fund	-1	......	-1	-408	......	-408	-355	......	-355
Highway trust fund	-5	......	-5	-645	......	-645	-583	......	-583
Environmental Protection Agency:									
Post-closure liability trust fund	-1	......	-1	-2	......	-2	-1	......	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-25	......	-25	-7,113	......	-7,113	-6,271	......	-6,271
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	-10	......	-10	-11	......	-11
National service life insurance fund	-1	......	-1	-457	......	-457	-434	......	-434
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-90	......	-90	-302	......	-302	-118	......	-118
Other	-2	......	-2	-12	......	-12	-30	......	-30
Subtotal	-184	......	-184	-12,358	......	-12,358	-12,491	......	-12,491
Unrealized Discount on trust fund investments	-3	......	-3	-14	......	-14	......	......	......
Rents and royalties on the Outer Continental Shelf lands	......	227	-227	......	1,600	-1,600	......	2,405	-2,405
Total—Undistributed offsetting receipts	**-2,424**	**227**	**-2,651**	**-25,868**	**1,600**	**-27,468**	**-24,951**	**2,406**	**-27,357**
Total outlays	**93,020**	**13,321**	**79,700**	**567,225**	**74,009**	**493,216**	**558,735**	**88,452**	**[5]470,284**
Total On-Budget	**76,981**	**13,320**	**63,6[illegible]**	**479,101**	**74,009**	**405,092**	**470,668**	**88,452**	**382,216**
Total Off-Budget	**16,040**	**(**)**	**16,040**	**88,124**	**(**)**	**88,124**	**88,068**	**(**)**	**88,067**
Total Surplus (+) or Deficit (−)			**-30,142**			**-136,343**			**-130,021**
Total On-Budget			**-31,457**			**-142,717**			**-130,092**
Total Off-Budget			**+1,315**			**+6,374**			**+71**

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$14,586	$16,094
Receipts from off-budget Federal entities	156	341
Intrabudgetary transactions	64,718	63,682
Total receipts offset against outlays	79,461	80,117

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes an adjustment to prior reporting of $1,729 million for previously unreported taxes on benefits.

[3] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[4] The Postal Service figure represents reporting for the full calendar month of March and is partially estimated. This estimate includes $249 million for postal money orders issued between March 15 and 31, derived from the Postal Service consolidated reporting system.

[5] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$7,675	$149,544	$136,465	$1,823,103	$1,964,973	$1,972,647
Federal Financing Bank	...	14,169	...	(**)	14,169	14,169
Total public debt securities	7,675	163,713	136,465	1,823,103	1,979,142	1,986,816
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-4	-84	-64	4,366	4,286	4,282
Total federal securities	7,671	163,629	136,400	1,827,470	1,983,428	1,991,098
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-770	36,003	32,410	317,612	354,385	353,615
Total borrowing from the public	8,441	127,626	105,990	1,509,857	1,629,042	1,637,483
Accrued interest payable to the public	4,735	1,931	2,235	26,709	23,904	28,639
Allocations of special drawing rights	-86	386	-38	5,191	5,663	5,577
Deposit funds	270	-335	1,353	14,385	13,780	14,050
Miscellaneous liability accounts (includes checks outstanding etc.)	128	-358	3,414	11,639	11,152	11,280
Total liability accounts	**13,489**	**129,250**	**112,955**	**1,567,780**	**1,683,541**	**1,697,030**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	-1,747	-894	-5,450	4,174	5,026	3,280
Tax and loan note accounts	-12,334	-3,919	-11,108	12,886	21,300	8,966
Balance	-14,080	-4,814	-16,559	17,060	26,326	12,246
Special drawing rights:						
Total holdings	-82	992	419	6,847	7,921	7,839
SDR certificates issued to Federal Reserve Banks	...	-100	...	-4,618	-4,718	-4,718
Balance	-82	892	419	2,229	3,203	3,121
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	...	...	...	19,699	19,699	19,699
Maintenance of value adjustments	-315	1,413	-138	-717	1,012	697
Letter of credit issued to IMF	53	-362	-48	-7,946	-8,361	-8,308
Dollar deposits with the IMF	-3	-9	5	-51	-57	-60
Receivable/payable (-) for interim maintenance of value adjustments	147	-651	54	-543	-1,342	-1,194
Balance	-118	391	-127	10,442	10,951	10,833
Loans to International Monetary Fund	-37	-47	-95	1,236	[2]1,226	1,189
Other cash and monetary assets	224	1,746	208	8,872	10,394	10,618
Total cash and monetary assets	-14,093	-1,832	-16,155	39,839	52,101	38,007
Miscellaneous asset accounts	-2,522	-5,038	-631	15,365	[2]12,849	10,327
Total asset accounts	**-16,615**	**-6,870**	**-16,786**	**55,204**	**64,950**	**48,334**
Excess of liabilities (+) or assets (-)	**+30,104**	**+136,120**	**+129,741**	**+1,512,576**	**+1,618,592**	**+1,648,696**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	38	223	280	...	185	223
Total financing [Financing of deficit (+) or disposition of surplus (-)]	**+30,142**	**+136,343**	**+130,021**	**+1,512,576**	**+1,618,777**	**+1,648,919**

[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

[2] Includes an adjustment for prior reporting.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,618,592	$1,512,576	$1,310,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,618,592	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	30,142	136,343	130,021
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)[1]	30,142	136,343	130,021
Total—on-budget (Table 2)	31,457	142,717	130,092
Total off-budget (Table 2)	−1,315	−6,374	−71
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−38	−223	−280
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	−38	−223	−280
Excess of liabilities close of period	**1,648,696**	**1,648,696**	**1,430,968**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, March 1986 and Other Periods (In millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	–$2	–$14	$9	$7	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$4	–23	–37	82	63	59
Department of Housing and Urban Development:						
Federal Housing Administration	–1	–9	–13	117	109	108
Department of the Interior:						
Bureau of Land Management	(**)	–1	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	...	...	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1	...	1	1	2
Department of Housing and Urban Development:						
Government National Mortgage Association	...	...	...	2,165	2,165	2,165
Independent agencies:						
Postal Service	...	...	...	250	250	250
Tennessee Valley Authority	...	–50	...	1,725	1,675	1,675
Total agency securities	–4	–84	–64	4,366	4,286	4,282

...No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-$4,406	-$3,606	$2,973	$23,811	$24,612	$20,205
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-Import Bank of United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	6	69	75	75
Federal Financing Bank	37	-14,212	1,973	153,075	138,826	138,863
Federal Housing Administration:						
General insurance	...	-50	-80	1,530	1,480	1,480
Special risk insurance	...	...	-30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	3	23	25	25
Rural Electrification Administration	-94	...	...	7,865	7,959	7,865
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	-1,180	-1,335	3,786	2,406	2,606
Agricultural credit insurance fund	15	-800	-406	6,220	5,405	5,420
Rural development insurance fund	...	-210	...	1,726	1,516	1,516
Federal Crop Ins. Corp.	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	...	...	...	1,170	1,170	1,170
Bonneville Power Administration	...	...	...	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	300	425	4,801	5,101	5,101
Low-Rent Public housing	90	405	9,351	14,727	15,042	15,132
Urban renewal fund	...	...	...	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	190	1,073	945	1,717	2,600	2,790
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	...	13	13	13
Federal ship revolving fund	240	680	...	130	570	810
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional Rail Reorganization	...	...	...	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	**-3,728**	**-16,787**	**14,546**	**230,954**	**217,896**	**214,167**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-420	-158	-1	15,410	15,670	15,250
National Credit Union Administration	-3	...	9	222	226	223
Postal Service	...	...	...	1,690	1,690	1,690
Tennessee Valley Authority	-24	88	475	14,561	14,673	14,649
U.S. Railway Association	...	...	...	74	74	74
Total borrowing from the Federal Financing Bank	**-447**	**-70**	**483**	**31,957**	**32,333**	**31,886**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-$1	-$2	$4	$7	$6	$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	-7	53	2	1,366	1,427	1,420
Department of Health and Human Services	2	1	5	9	8	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	79	787	460	3,783	4,491	4,570
Agency securities	(**)	-1	-4	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	-11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	-11	....	....	....
Management and liquidating functions fund:						
Public debt securities	26	-63	491	766	677	703
Agency securities	-2	-9	15	85	78	76
Guarantees of mortgage-backed securities:						
Public debt securities	18	138	105	1,015	1,135	1,153
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	29	60	168	2,088	2,119	2,148
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	39	312	423	7,422	7,695	7,733
Department of Labor	38	36	-14	303	301	339
Department of Transportation	1	9	3	129	136	137
Department of the Treasury	1	-1,880	-728	2,080	199	200
Veterans Administration:						
Veterans reopened insurance fund	-9	-2	23	635	642	633
Independent agencies:						
Export-Import Bank of the United States	-651	144	14	73	667	218
Federal Emergency Mangement Agency:						
National insurance development fund	-30	-150	63	150	30	....
Federal Savings and Loan Insurance Corporation:						
Public debt securities	128	307	-883	5,758	5,936	6,064
Agency securities	....	....	....	67	67	67
Postal Service	231	1,002	615	2,362	3,134	3,364
National Credit Union Administration	20	238	718	1,131	1,349	1,369
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	38	97	104	1,134	1,193	1,231
Total public debt securities	-48	1,172	1,646	30,319	31,540	31,491
Total agency securities	-2	-9	-5	302	295	293
Total Federal funds	-50	1,163	1,642	30,622	31,835	31,784
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	3	6	5	102	104	107
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	-23	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)	....	(**)
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	21	9,055	11,053	11,635	20,669	20,690
Other	33	88	21	250	305	338
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,324	-2,253	-1,580	30,968	27,391	28,715
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	-94	377	1,611	5,704	6,175	6,081
Federal hospital insurance trust fund:						
Public debt securities	614	11,718	2,006	20,721	31,825	32,440
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	14	-8	1,272	10,736	10,715	10,729
Other	1	6	2	31	35	37

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$73	−$107	$15	$195	$161	$88
Department of Labor:						
Unemployment trust fund	−1,658	−1,057	−698	17,009	17,610	15,952
Other	22	2	−9	24	4	26
Department of State:						
Foreign service retirement and disability fund	−14	162	212	2,462	2,639	2,624
Other	....	(**)	(**)	(**)	....	....
Department of Transportation:						
Airport and airway trust fund	−3	342	490	7,410	7,755	7,752
Highway trust fund	−214	587	2,139	11,942	12,743	12,529
Other	4	4	(**)	(**)	(**)	4
Department of the Treasury	−12	102	104	265	379	367
Environmental Protection Agency	−42	−189	58	701	554	512
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,235	13,577	11,483	127,278	142,090	140,855
Agency securities	....	....	....	175	175	175
Employees health benefits fund	614	715	157	1,174	1,278	1,890
Employees life insurance fund	6	389	342	6,640	7,023	7,029
Retired employees health benefits fund	....	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	−4	−11	−11	269	262	257
National service life insurance:						
Public debt securities	−62	166	165	9,296	9,524	9,462
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−2	34	31	942	978	976
General Post Fund National Homes	(**)	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	−21	112	973	16,130	16,263	16,242
Harry S. Truman Memorial Scholarship Trust Fund	1	(**)	1	47	47	47
Japan-United States Friendship Commission	....	−2	(**)	18	16	16
Railroad Retirement Board	60	1,019	938	4,232	5,191	5,251
Other	−1	1	1	6	7	7
Total public debt securities	−720	34,840	30,769	286,226	321,786	321,066
Total agency securities	....	....	....	765	765	765
Total trust funds	**−720**	**34,840**	**30,769**	**286,991**	**322,551**	**321,831**
Grand total[1]	**−770**	**36,003**	**32,410**	**317,612**	**354,385**	**353,615**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**)Less than $500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,378	$12,572							$163,260	$156,122
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113							26,414	26,538
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229							120,131	111,135
Unemployment insurance	1,340	2,241	221	1,211	2,467	190							7,671	8,524
Other retirement contributions	382	432	429	406	372	366							2,389	2,349
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531							17,190	17,892
Estate and gift taxes	574	584	514	587	487	533							3,258	3,153
Customs duties	1,106	1,028	1,008	1,097	948	1,036							6,223	5,985
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989							10,316	8,566
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**78,710**	**53,370**	**49,557**							**356,873**	......
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**							**262,375**	......
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**							**94,498**	......
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*							......	*340,263*
(On-budget	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*							......	*252,125*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*							......	*88,138*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143							840	771
The Judiciary	96	74	102	76	108	74							531	466
Executive Office of the President	11	8	10	11	9	8							57	55
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588							4,442	4,933
International development assistance	297	230	131	249	181	129							1,216	1,425
Other	14	−19	48	−118	−672	457							−290	471
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528							17,489	13,089
Other	2,492	1,859	463	2,002	2,237	3,586							12,636	14,821
Department of Commerce	163	223	202	112	119	164							983	1,017
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180							34,208	30,954
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299							42,906	40,311
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408							44,190	38,957
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,463							8,972	8,187
Total Military	21,243	21,569	23,184	20,249	20,659	23,370							130,275	118,408
Civil	1,720	1,733	1,744	1,733	1,648	1,665							10,239	8,601
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448							9,429	8,987
Department of Energy	1,024	951	1,068	933	801	967							5,743	6,247
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539							2,999	2,979
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999							12,044	10,987
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083							24,567	24,365
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942							12,498	10,704
Other	1,528	1,518	940	1,530	1,518	2,059							9,092	9,933
Social Security Administration:														
Assistant Payments Program	861	749	647	787	880	670							4,614	4,239
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798							87,317	83,654
Federal disability ins. trust fund	1,625	1,597	1,622	1,875	1,673	1,689							9,881	9,524
Other	1,875	1,999	4,451	2,505	1,553	694							13,078	9,062
Other	−2,113	−1,383	−3,938	−2,428	−1,312	−1,837							−13,011	−10,731

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162							$7,916	$16,808
Department of the Interior	275	498	376	494	313	307							2,263	2,357
Department of Justice	309	267	283	406	318	298							1,886	1,746
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319							10,243	10,922
Other	−76	486	305	502	397	−74							1,541	1,003
Department of State	383	320	210	197	197	165							1,473	1,415
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833							6,395	5,434
Other	1,072	1,204	1,161	1,134	916	1,083							6,570	5,980
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589							91,822	87,577
General revenue sharing	1,126	(**)	(**)	1,040	85	(**)							2,251	2,300
Other	−1,094	−974	−914	−516	−439	−1,284							−5,221	−8,542
Environmental Protection Agency	504	401	462	376	365	391							2,499	2,237
General Services Administration	−159	41	358	−299	119	197							255	−14
National Aeronautics and Space Administration	889	603	749	572	687	380							3,880	3,796
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515							11,557	11,633
Small Business Administration	221	−11	−23	−28	8	−18							150	292
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65							7,173	7,075
National service life	49	37	51	69	33	59							299	270
Government service life	4	3	4	3	4	4							23	22
Other	899	949	1,174	825	1,007	943							5,797	5,892
Independent agencies:														
Postal Service	80	−506	−302	303	−138	−422							−983	−486
Tennessee Valley Authority	95	169	62	24	17	(**)							367	360
Other independent agencies	2,193	714	1,050	568	257	1,077							5,859	5,535
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239	−2,287	−2,237							−13,496	−12,461
Interest received by trust funds	1,450	−1,107	−12,049	−128	−340	−184							−12,358	−12,491
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296	−227							−1,600	−2,406
Other	−1	−3	−3	−3	−1	−3							−14	(**)
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**							**493,216**	......
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**							**405,092**	......
(Off-budget	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**							**88,124**	......
Total—surplus (+) or deficit (−)[1]	**−27,087**	**−33,386**	**−14,656**	**−6,492**	**−24,580**	**−30,142**							**−136,343**	......
(On-budget)	**−26,556**	**−31,781**	**−18,695**	**−10,682**	**−23,546**	**−31,457**							**−142,717**	......
(Off-budget)	**−531**	**−1,605**	**+4,039**	**+4,190**	**−1,034**	**+1,315**							**+6,374**	......
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*							......	*470,284*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*							......	*382,216*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*							......	*88,067*
Total—surplus (+) or deficit (−) prior year	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*	*−29,502*							......	*−130,021*
(On-budget)	*−27,250*	*−28,006*	*−14,332*	*−9,367*	*−21,785*	*−29,352*							......	*−130,092*
(Off-budget)	*−759*	*−891*	*−235*	*+1,375*	*+733*	*−152*							......	*+71*

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of March 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	$185	$215	-$30	$1,309	$958	$352	$7,410	$7,755	$7,752
Black lung disability	32	31	(**)	243	262	-19	....	....	....
FDIC	....	-3	3	....	-120	120	16,130	16,263	16,242
Federal disability insurance	1,559	1,628	-69	8,505	8,204	300	5,704	6,175	6,081
Federal employees life and health	....	-620	620	....	-1,099	1,099	7,819	8,303	8,923
Federal employees retirement	369	1,611	-1,242	2,404	2,115	289	130,016	145,008	143,762
Federal hospital insurance	4,586	3,352	1,234	23,872	22,448	1,424	21,176	32,280	32,895
Federal old-age and survivors insurance	15,802	14,411	1,391	87,729	79,919	7,810	30,968	27,391	28,715
Federal supplementary medical insurance	....	-12	12	0	-195	195	10,736	10,715	10,729
Revenue sharing	....	(**)	(**)	4,185	2,251	1,934	....	....	....
Highways	674	837	-162	5,962	5,759	203	11,942	12,743	12,529
Military advances	....	309	-309	....	257	-257	....	....	....
Railroad retirement	288	419	-131	1,931	2,641	-709	4,232	5,191	5,251
Military retirement	....	-23	23	....	-9,053	9,053	11,635	20,669	20,690
Unemployment	190	2,264	-2,074	7,671	9,195	-1,524	17,009	17,610	15,952
Veterans life insurance	....	64	-64	....	-180	180	10,642	10,899	10,831
All other trust	38	105	-67	205	426	-222	1,573	1,548	1,482
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,724	24,588	-864	144,017	123,790	20,227	286,991	322,551	321,831
Interfund receipts offset against trust fund outlays	5,127	5,127	....	51,307	51,307	....			
Total trust fund receipts and outlays	**28,851**	**29,715**	**-864**	**195,324**	**175,097**	**20,227**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	25,834	55,112	-29,278	217,041	373,611	-156,570			
Interfund receipts offset against Federal fund outlays	442	442	....	756	756	....			
Total Federal fund receipts and outlays	**26,276**	**55,554**	**-29,278**	**217,797**	**374,367**	**-156,570**			
Total interfund receipts and outlays	**-5,569**	**-5,569**	......	**-56,248**	**-56,248**	......			
Total receipts and outlays[1]	**49,557**	**79,700**	**-30,142**	**356,873**	**493,216**	**-136,343**			

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

...No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$12,572	$163,280	$156,122
Corporation income taxes	8,113	26,414	26,538
Social insurance taxes and contributions:			
Employment taxes and contributions	22,229	120,131	111,135
Unemployment insurance	190	7,671	8,524
Other retirement contributions	366	2,389	2,349
Excise taxes	2,531	17,190	17,892
Estate and gift taxes	533	3,258	3,153
Customs	1,036	6,223	5,985
Miscellaneous	1,989	10,316	8,566
Total	49,557	356,873	340,283
OUTLAYS[1]			
National defense	24,002	134,201	122,135
International affairs	1,676	6,809	8,770
General science, space, and technology	549	4,657	4,378
Energy	967	2,053	3,395
Natural resources and environment	838	6,451	6,164
Agriculture	1,207	17,592	14,188
Commerce and housing credit	−319	−469	560
Transportation	1,963	13,280	11,858
Community and regional development	615	3,889	4,088
Education, training, employment and social services	2,377	15,185	14,525
Health	2,385	17,144	16,360
Medicare	5,546	34,196	32,296
Income security	10,409	62,264	67,760
Social security	16,463	96,524	91,975
Veterans benefits and services	1,080	13,335	13,282
Administration of justice	511	3,295	3,062
General government	1,165	3,772	2,435
General purpose fiscal assistance	61	3,387	3,543
Interest	10,668	70,745	64,373
Undistributed offsetting receipts	−2,464	−15,096	−14,866
Total	79,700	493,216	470,284

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 922-629

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
  - -*The Budget of the United States Government, FY 19__*
  - -*Appendix, The Budget of the United States Government, FY 19__*
  - -*The United States Budget in Brief, FY 19__*
  - -*Special Analyses*
  - -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the April 1986 Statement will be 2:00 p.m. EDT, May 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

1/31/86

For Fiscal Year 1986,
Through January 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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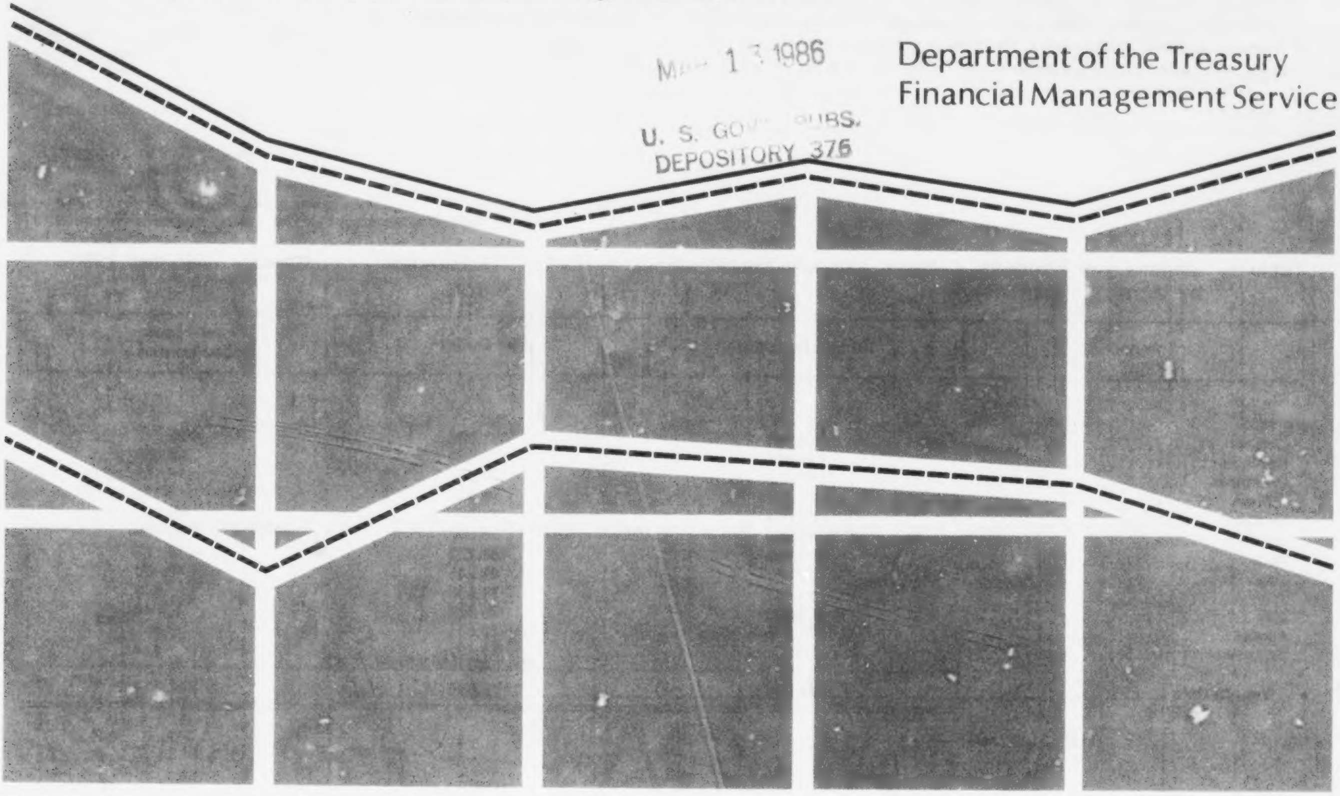

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$81,028	$28,777
November	51,494	[1]79,950	28,456
December	62,404	[1]77,587	15,183
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	−12,365
May	39,794	80,245	40,450
June	72,151	71,506	−645
July	[2]57,970	[2]78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	−617
Year-to-Date	**733,996**	**936,809**	**202,813**
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
Year-to-date	**253,946**	**336,765**	**82,819**

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[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total budget and off-budget results:					
Budget receipts	$76,710	$253,946	$777,139	$236,601	$850,372
Budget outlays	82,849	336,765	975,308	[2]315,382	993,098
Budget surplus (+) or deficit (−)	−6,140	−82,819	−198,169	−78,781	−142,726
Off-budget surplus (+) or deficit (−)	−352	+1,199	−4,620	−685	−905
Total surplus (+) or deficit (−)	−6,492	−81,620	−202,789	−79,466	−143,630
Means of financing:					
By Borrowing from the public	12,660	103,174	204,151	76,837	141,680
By Reduction of Cash and Monetary assets, increase (−)	−9,503	−25,231	−2,940	3,853	......
By Other means	3,334	3,677	1,578	−1,224	1,950
Total budget and off-budget financing	6,492	81,620	202,789	79,466	143,630

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

[2] Includes an adjustment to prior reporting.

... No transactions

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

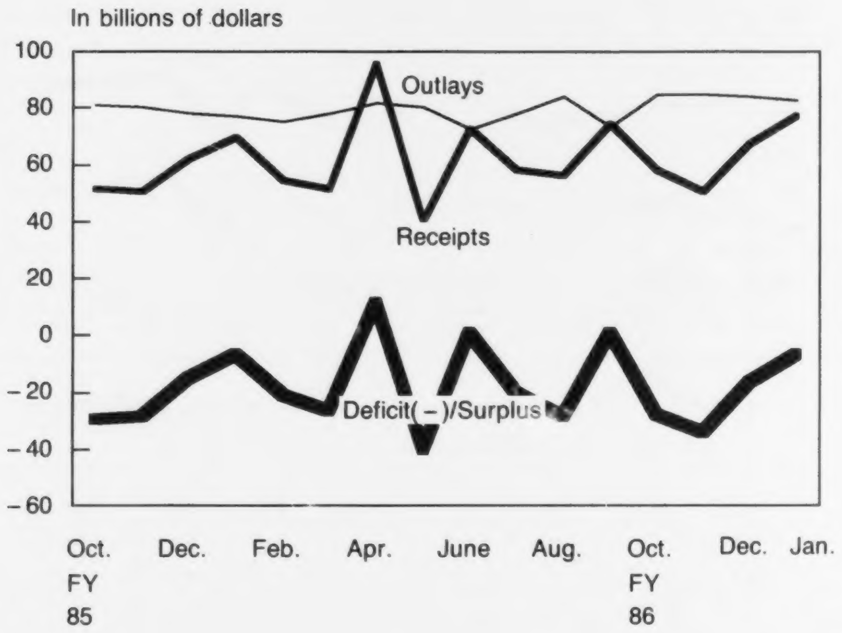

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Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

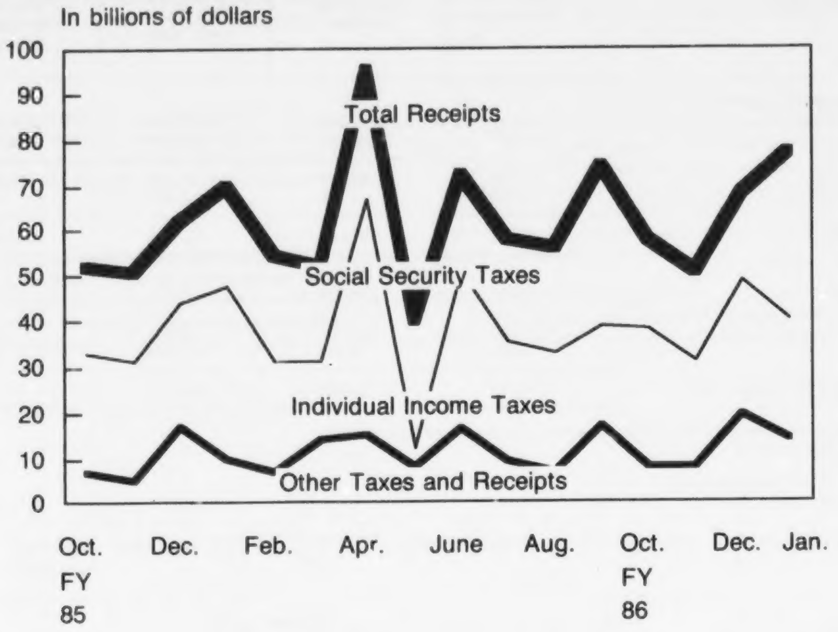

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

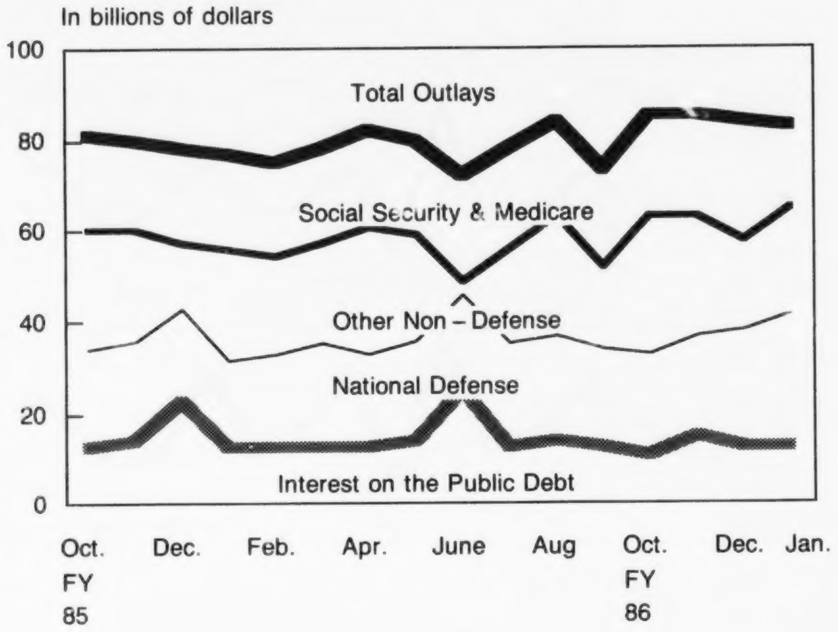

Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$40,150	$123,473	$115,322	$353,738
Corporation income taxes	2,825	17,682	16,368	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	25,363	80,562	73,160	252,114
Unemployment insurance	1,211	5,014	5,394	23,581
Other retirement contributions	408	1,651	1,600	4,743
Excise taxes	3,167	12,395	12,611	34,628
Estate and gift taxes	587	2,239	2,151	6,073
Customs duties	1,097	4,239	4,146	12,404
Miscellaneous receipts	1,901	6.692	5,850	18,993
Total	**78,710**	**253,946**	**236,601**	**777,139**
Budget Outlays				
Legislative Branch	125	565	526	1,946
The Judiciary	78	350	307	1,062
Executive Office of the President	11	40	40	111
Funds Appropriated to the President[2]	525	4,051	5,153	12,285
Department of Agriculture[2]	5,543	23,291	19,483	51,488
Department of Commerce	112	700	720	2,001
Department of Defense—Military[2]	20,253	86,131	77,388	257,981
Department of Defense—Civil	1,701	6,888	5,322	20,587
Department of Education[2]	1,699	6,305	5,898	17,840
Department of Energy[2]	901	3,765	3,509	9,813
Department of Health and Human Services[2]	28,086	109,165	103,280	332,907
Department of Housing and Urban Development[2]	1,470	5,725	13,405	15,144
Department of the Interior[2]	494	1,644	1,705	4,865
Department of Justice	406	1,265	1,224	3,847
Department of Labor	2,416	7,363	7,422	23,124
Department of State	197	1,110	1,025	2,915
Department of Transportation[2]	1,971	9,438	8,486	26,443
Department of the Treasury:				
General revenue sharing	1,040	2,166	2,283	4,433
Interest on the public debt	13,397	64,256	61,900	196,100
Other[2]	-408	-3,246	-6,757	-15,784
Environmental Protection Agency	376	1,743	1,544	4,632
General Services Administration[2]	-299	-57	-362	46
National Aeronautics and Space Administration[2]	572	2,813	2,592	7,341
Office of Personnel Management	2,103	8,085	7,705	24,069
Small Business Administration[2]	-54	55	116	576
Veterans Administration	2,070	9,899	8,753	26,538
Other independent agencies[2]	753	5,137	5,184	10,147
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	-300
Employer share,employee retirement	-2,239	-8,972	-8,372	-29,126
Interest received by trust funds	-130	-11,834	-11,960	-31,072
Rents and royalties on the Outer Continental Shelf lands	-318	-1,077	-2,138	-5,450
Sale of Conrail	....	....	....	-1,200
Total	**82,849**	**336,765**	**[3]315,382**	**975,308**
Budget surplus (+) or deficit (-)	**-6,140**	**-82,819**	**-78,781**	**-198,169**
Off-budget surplus (+) or deficit (-)	**-352**	**+1,199**	**-685**	**-4,620**
Total surplus (+) or deficit (-)	**-6,492**	**-81,620**	**-79,466**	**-202,789**

[1] Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1987 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

[2] The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1987 Budget basis.

[3] Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, January 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]$26,146			$107,489			$100,051		
Presidential Election Campaign Fund	(**)			1			1		
Other	[1]14,484			19,748			17,143		
Total—Individual income taxes	**40,630**	**$480**	**$40,150**	**127,238**	**$3,765**	**$123,473**	**117,194**	**$1,872**	**$115,322**
Corporation income taxes	**3,588**	**763**	**2,825**	**22,442**	**4,760**	**17,682**	**21,919**	**5,551**	**16,368**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]15,043	......	15,043	50,236	......	50,236	45,305	......	45,305
Self-Employment Contributions Act taxes	[1]547	......	547	655	......	655	555	......	555
Deposits by States	1,990	......	[2]1,990	5,782	......	5,782	6,158	......	6,158
Taxes on benefits	853	......	853	1,613	......	1,613	1,523	......	1,523
Total—FOASI trust fund	18,433	......	18,433	58,287	......	58,287	53,541	......	53,541
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,446	......	7,446	4,827	......	4,827	4,346	......	4,346
Self-Employment Contributions Act taxes	[1]55	......	55	71	......	71	61	......	61
Deposits by States	164	......	164	619	......	619	485	......	485
Taxes on benefits	58	......	58	109	......	109	104	......	104
Total—FDI trust fund	1,723	......	1,723	5,626	......	5,626	4,997	......	4,997
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,252	......	4,252	13,574	......	13,574	11,984	......	11,984
Self-Employment Contributions Act taxes	[1]135	......	135	155	......	155	131	......	131
Deposits by States	442	......	442	1,671	......	1,671	1,295	......	1,295
Total—FHI trust fund	4,829	......	4,829	15,401	......	15,401	13,410	......	13,410
Railroad retirement accounts:									
Rail industry pension fund	186	1	185	513	4	509	517	9	508
Railroad social security equivalent benefit	123	......	123	603	......	603	568	......	568
Taxes on benefits	69	......	69	137	......	137	137	......	137
Total—Employment taxes and contributions	25,364	1	25,363	80,566	4	80,562	73,169	9	73,160
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	654	......	654	3,794	......	3,794	3,783	......	3,783
Federal Unemployment Tax Act taxes	511	8	503	1,135	29	1,105	1,562	13	1,549
Railroad Unemployment Ins. Act contributions	54	......	54	114	......	114	62	......	62
Total—Unemployment trust fund	1,219	8	1,211	5,043	29	5,014	5,407	13	5,394
Federal employees retirement contributions:									
Civil service retirement and disability fund	396	......	396	1,605	......	1,605	1,557	......	1,557
Foreign service retirement and disability fund	4	......	4	14	......	14	14	......	14
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	399	......	399	1,619	......	1,619	1,571	......	1,571
Other retirement contributions:									
Civil service retirement and disability fund	9	......	9	32	......	32	28	......	28
Total—Social insurance taxes and contributions	**26,991**	**8**	**26,983**	**87,261**	**34**	**87,227**	**80,175**	**22**	**80,153**
Excise taxes:									
Miscellaneous excise taxes[3]	1,817	35	1,782	7,242	171	7,071	7,103	174	6,929
Airport and airway trust fund	235	......	235	895	4	891	954	2	951
Highway trust fund	1,102	....	1,102	4,223	−43	4,266	4,476	−96	4,572
Black lung disability trust fund	48	......	48	167	......	167	159	......	159
Total—Excise taxes	**3,203**	**35**	**3,167**	**12,527**	**132**	**12,395**	**12,692**	**80**	**12,611**
Estate and gift taxes	**595**	**8**	**587**	**2,294**	**55**	**2,239**	**2,204**	**53**	**2,151**
Customs duties	**1,131**	**34**	**1,097**	**4,399**	**161**	**4,239**	**4,259**	**114**	**4,146**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,744	......	1,744	6,251	......	6,251	5,489	......	5,489
All other	158	(**)	158	444	3	441	366	5	361
Total—Miscellaneous receipts	**1,901**	**(**)**	**1,901**	**6,695**	**3**	**6,692**	**5,856**	**5**	**5,850**
Total—Budget receipts	**78,038**	**1,328**	**76,710**	**262,855**	**8,910**	**253,946**	**244,299**	**7,698**	**236,601**

[1] In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by $1,286 million to correct estimates for the quarter ending March 31, 1985. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by $96 million to correct estimates for calendar year 1983 and prior.

[2] Includes adjustment for prior reporting of $511 million.

[3] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

. . . No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$25	$91	$2	$88	$85	$2	$83
House of Representatives	42	1	41	165	3	161	153	2	151
Joint items	1	......	1	31	......	31	35	......	35
Congressional Budget Office	1	......	1	6	......	6	5	......	5
Architect of the Capitol	9	......	9	34	......	34	39	......	39
Library of Congress	16	......	16	90	......	90	80	......	80
Government Printing Office:									
Revolving fund (net)	−6	......	−6	4	......	4	10	......	10
General fund appropriations	9	......	9	43	......	43	28	......	28
General Accounting Office	28	......	28	98	......	98	85	......	85
United States Tax Court	3	......	3	9	......	9	7	......	7
Other Legislative Branch agencies	(**)	......	(**)	4	......	4	8	......	8
Proprietary receipts from the public	......	(**)	(**)	......	2	−2	......	2	−2
Intrabudgetary transactions	(**)	......	(**)	−2	......	−2	−1	......	−1
Total—Legislative Branch	**127**	**2**	**125**	**572**	**7**	**565**	**534**	**6**	**528**
The Judiciary:									
Supreme Court of the United States	1	......	1	5	......	5	5	......	5
Courts of appeals, district courts, and other judicial services	70	......	70	327	......	327	285	......	285
Other	4	......	4	18	......	18	17	......	17
Total—The Judiciary	**76**	......	**76**	**350**	......	**350**	**307**	......	**307**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	8	......	8	9	......	9
Office of Management and Budget	4	......	4	14	......	14	16	......	16
Other	4	......	4	17	......	17	15	......	15
Total—Executive Office of the President	**11**	......	**11**	**40**	......	**40**	**40**	......	**40**
Funds Appropriated to the President:									
Appalachian Regional Development programs	10	......	10	59	......	59	74	......	74
Disaster relief	47	......	47	134	......	134	70	......	70
International security assistance:									
Guarantee reserve fund	92	123	−32	342	292	49	201	58	143
Foreign military sales credit	53	......	53	822	......	822	821	......	821
Economic support fund	345	......	345	2,169	......	2,169	2,254	......	2,254
Military assistance	9	......	9	116	......	116	85	......	85
Peacekeeping operations	6	......	6	19	......	19	15	......	15
Other	2	......	2	11	......	11	11	......	11
Proprietary receipts from the public	......	(**)	(**)	......	29	−29	......	25	−25
Total—International security assistance	507	124	384	3,478	321	3,158	3,387	83	3,304
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	63	......	63	190	......	190	446	......	446
Inter-American Development Bank	30	......	30	123	......	123	132	......	132
Other	28	......	28	98	......	98	81	......	81
International organizations and programs	30	......	30	46	......	46	67	......	67
Total—Multilateral assistance	151	......	151	458	......	458	727	......	727
Agency for International Development:									
Functional development assistance program	157	(**)	157	508	1	507	490	1	489
Operating expenses, Agency for International Development	35	......	35	142	......	142	122	......	122
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	(**)	6	−5	72	10	62	62	12	50
Proprietary receipts from the public	......	87	−87	......	283	−283	......	260	−260
Total—Agency for International Development	192	93	100	722	295	427	714	.273	441
Trade and development program	1	......	1	5	......	5	4	......	4
Peace Corps	9	......	9	42	......	42	41	(**)	41
Overseas Private Investment Corporation	−5	7	−12	(**)	29	−29	−15	23	−37
Inter-American Foundation	1	1	(**)	10	4	6	9	3	6
African Development Foundation	(**)	......	(**)	1	......	1	1	......	1
Total—International development assistance	350	100	250	1,238	329	909	1,481	299	1,182

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$120	......	−$120	−$494	......	−$494	$268	......	$268
Military sales programs:									
Foreign military sales trust fund	698	......	698	3,133	......	3,133	3,293	......	3,293
Other	14	$12	2	49	$9	40	34	$42	−8
Proprietary receipts from the public	......	748	−748	......	2,896	−2,896	......	3,030	−3,030
Other	3	......	3	8	......	8	(**)	......	(**)
Total—Funds Appropriated to the President	**1,509**	**984**	**525**	**7,605**	**3,554**	**4,051**	**8,607**	**3,454**	**5,153**
Department of Agriculture:									
Departmental administration	7	......	7	35	......	35	18	......	18
Agricultural Research Service	50	......	50	175	......	175	163	......	163
Cooperative State Research Service	22	......	22	86	......	86	82	......	82
Extension Service	29	......	29	113	......	113	110	......	110
Statistical Reporting Service	5	......	5	20	......	20	18	......	18
Economic Research Service	6	......	6	15	......	15	14	......	14
Foreign Agricultural Service	8	......	8	29	......	29	28	......	28
Foreign Assistance Programs	50	......	50	118	......	118	146	......	146
Agricultural Stabilization and Conservation Service	4	......	4	36	......	36	89	......	89
Federal Crop Insurance Corporation	109	8	102	346	104	241	299	109	190
Commodity Credit Corporation:									
Price Support and Related Programs	4,150	505	3,645	17,072	1,539	15,533	11,750	1,983	9,768
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration	3	(**)	3	11	1	11	12	1	12
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	......	......	......
Rural housing insurance fund	505	248	259	1,916	1,305	610	3,309	2,796	513
Agricultural credit insurance fund	186	832	−647	1,059	2,410	−1,351	2,014	1,864	150
Rural development insurance fund	113	116	−2	1,009	864	145	1,585	1,022	564
Rural water and waste disposal grants	15	......	15	75	......	75	55	......	55
Salaries and expenses	34	......	34	125	......	125	118	......	118
Other	4	......	4	13	......	13	10	......	10
Total—Farmers Home Administration	858	1,196	−338	4,196	4,579	−383	7,090	5,681	1,409
Soil Conservation Service:									
Conservation operations	42	......	42	125	......	125	129	......	129
Watershed and flood prevention operations	27	......	27	93	......	93	87	......	87
Other	7	......	7	25	......	25	26	......	26
Animal and Plant Health Inspection Service	35	......	35	84	......	84	94	......	94
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	40	......	40	163	......	163	262	......	262
Other	19	3	16	67	12	54	74	11	63
Food Safety and Inspection Service	38	......	38	121	......	121	121	......	121
Food and Nutrition Service:									
Food stamp program	983	......	983	3,839	......	3,839	3,913	......	3,913
Nutrition assistance for Puerto Rico	70	......	70	274	......	274	270	......	270
Child nutrition programs	358	......	358	1,368	......	1,368	1,336	......	1,336
Women, infants and children programs	145	......	145	534	......	534	515	......	515
Other	27	......	27	81	......	81	89	......	89
Total—Food and Nutrition Service	1,583	......	1,583	6,096	......	6,096	6,124	......	6,124
Forest Service:									
Forest research	12	......	12	40	......	40	39	......	39
National Forests system	117	......	117	538	......	538	388	......	388
Construction	26	......	26	106	......	106	107	......	107
Forest Service permanent appropriations	3	......	3	229	......	229	240	......	240
Cooperative work	9	......	9	−96	......	−96	39	......	39
Other	100	......	100	36	......	36	45	......	45
Total—Forest Service	266	......	266	853	......	853	856	......	856
Other	17	3	14	56	10	46	35	......	35
Proprietary receipts from the public	......	116	−116	......	399	−399	......	360	−360
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**7,374**	**1,831**	**5,543**	**29,936**	**6,644**	**23,291**	**27,628**	**8,145**	**19,483**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$1	......	$1	$13	......	$13	$17	......	$17
Bureau of the Census	17	......	17	77	......	77	64	......	64
Economic and Statistical Analysis	7	......	7	23	......	23	29	......	29
Economic Development Assistance	23	$6	17	150	$33	117	156	$30	125
Promotion of Industry and Commerce	27	......	27	84	......	84	80	......	80
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	398	6	392	339	5	334
Patent and Trademark Office	13	......	13	34	......	34	35	......	35
National Bureau of Standards	13	......	13	45	......	45	43	......	43
National Telecommunications and Information Administration	3	......	3	11	......	11	11	......	11
Total—Science and technology	115	1	114	489	6	483	428	5	423
Proprietary receipts from the public	......	2	−2	......	24	−24	......	12	−12
Intrabudgetary transactions	−69	......	−69	−72	......	−72	−7	......	−7
Total—Department of Commerce	**122**	**9**	**112**	**764**	**63**	**700**	**767**	**48**	**720**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,012	......	2,012	8,788	......	8,788	8,382	......	8,382
Department of the Navy	1,953	......	1,953	7,854	......	7,854	7,165	......	7,165
Department of the Air Force	1,672	......	1,672	6,719	......	6,719	6,258	......	6,258
Total—Military personnel	5,636	......	5,636	23,360	......	23,360	21,804	......	21,804
Operation and maintenance:									
Department of the Army	1,404	......	1,404	6,545	......	6,545	6,327	......	6,327
Department of the Navy	1,855	......	1,855	8,215	......	8,215	8,011	......	8,011
Department of the Air Force	1,362	......	1,362	6,893	......	6,893	6,555	......	6,555
Defense agencies	661	......	661	2,599	......	2,599	2,285	......	2,285
Total—Operation and maintenance	5,282	......	5,282	24,252	......	24,252	23,177	......	23,177
Procurement:									
Department of the Army	1,198	......	1,198	5,040	......	5,040	4,174	......	4,174
Department of the Navy	2,129	......	2,129	9,053	......	9,053	8,171	......	8,171
Department of the Air Force	1,855	......	1,855	9,920	......	9,920	9,057	......	9,057
Defense agencies	69	......	69	312	......	312	344	......	344
Total—Procurement	5,251	......	5,251	24,325	......	24,325	21,747	......	21,747
Research, development, test, and evaluation:									
Department of the Army	354	......	354	1,278	......	1,278	1,218	......	1,218
Department of the Navy	705	......	705	3,001	......	3,001	2,416	......	2,416
Department of the Air Force	919	......	919	4,589	......	4,589	3,647	......	3,647
Defense agencies	303	......	303	1,319	......	1,319	1,081	......	1,081
Total—Research, development, test, and evaluation	2,280	......	2,280	10,188	......	10,188	8,363	......	8,363
Military construction:									
Department of the Army	128	......	128	496	......	496	337	......	337
Department of the Navy	119	......	119	447	......	447	423	......	423
Department of the Air Force	135	......	135	578	......	578	476	......	476
Defense agencies	40	......	40	131	......	131	107	......	107
Total—Military construction	423	......	423	1,651	......	1,651	1,342	......	1,342
Family housing	233	......	233	909	......	909	791	......	791
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	251	......	251	373	......	373	161	......	161
Department of the Navy	−85	......	−85	149	......	149	5	......	5
Department of the Air Force	286	......	286	215	......	215	20	......	20
Defense agencies	914	......	914	847	......	847	160	......	160
Other	29	23	6	108	98	11	90	103	−13
Proprietary receipts from the public	......	175	−175	......	460	−460	......	357	−357
Intrabudgetary transactions	−51	......	−51	309	......	309	188	......	188
Total—Department of Defense—Military	**20,451**	**198**	**20,253**	**86,689**	**558**	**86,131**	**77,849**	**461**	**77,389**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$11	......	$11	$41	......	$41	$42	......	$42
Construction, general	81	......	81	300	......	300	369	......	369
Operation and maintenance, general	92	......	92	410	......	410	415	......	415
Flood control	45	......	45	166	......	166	160	......	160
Other	11	......	11	115	......	115	119	......	119
Proprietary receipts from the public	......	$9	−9	......	$17	−17	......	$24	−24
Total—Corps of Engineers	240	9	231	1,033	17	1,016	1,105	24	1,081
Military retirement fund:									
Payments to military retirement fund	(**)	(**)	(**)	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,464	......	1,464	5,848	......	5,848	4,230	......	4,230
Intrabudgetary transactions	......	......	......	−10,500	......	−10,500	−9,500	......	−9,500
Other	7	(**)	6	28	(**)	27	14	(**)	13
Proprietary receipts from the public	......	(**)	(**)	......	2	−2	......	2	−2
Total—Department of Defense—Civil	**1,710**	**9**	**1,701**	**6,908**	**20**	**6,888**	**5,349**	**27**	**5,322**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	510	......	510	1,562	......	1,562	1,425	......	1,424
Impact aid	17	......	17	335	......	335	305	......	306
Special programs	60	......	60	229	......	229	516	......	516
Indian education	1	......	1	26	......	26	32	......	32
Total—Office of Elementary and Secondary Education	588	......	588	2.153	......	2,153	2,277	......	2,277
Office of Bilingual Education and Minority Languages Affairs	21	......	21	80	......	80	67	......	67
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	110	......	110	433	......	433	350	......	350
Rehabilitation services and handicapped research	103	......	103	402	......	402	280	......	280
Office of Vocational and Adult Education	84	......	84	325	......	325	181	......	181
Office of Postsecondary Education:									
College housing loans	37	8	29	37	69	−32	19	161	−141
Student financial assistance	460	......	460	1,628	......	1,628	1,384	......	1,384
Guaranteed student loans	200	......	200	950	......	950	1,107	......	1,107
Higher education	46	......	46	172	......	172	176	......	176
Higher education facilities loans and insurance	−1	......	−1	−14	......	−14	−14	......	−14
Total—Office of Postsecondary Education	741	8	733	2,773	69	2,703	2,673	161	2,512
Office of Educational Research and Improvement	14	......	14	50	......	50	34	......	34
Special institutions	19	......	19	76	......	76	112	......	112
Departmental management	25	......	25	93	......	93	93	......	93
Proprietary receipts from the public	......	−1	1	......	10	−10	......	11	−11
Total—Department of Education	**1,706**	**7**	**1,699**	**6,385**	**79**	**6,305**	**6,069**	**171**	**5,898**
Department of Energy:									
Atomic energy defense activities	657	......	657	2,553	......	2,553	2,317	......	2,317
Energy programs:									
General science and research activities	55	......	55	227	......	227	217	......	217
Energy supply, R and D activities	197	......	197	810	......	810	760	......	760
Uranium supply and enrichment activities	97	......	97	391	......	391	539	......	539
Fossil energy research and development	27	......	27	114	......	114	106	......	106
Naval petroleum and oil shale reserves	14	......	14	53	......	53	48	......	48
Energy conservation	31	......	31	160	......	160	148	......	148
Strategic petroleum reserve	16	......	16	65	......	65	73	......	73
Nuclear waste disposal fund	39	......	39	124	......	124	92	......	92
Other	36	......	36	101	......	101	97	......	97
Total—Energy programs	514	......	514	2,046	......	2,046	2,080	......	2,080
Power Marketing Administration	97	100	−3	408	385	23	442	499	−57
Departmental administration	47	......	47	149	......	149	120	......	120
Proprietary receipts from the public	......	313	−313	......	968	−968	......	951	−951
Intrabudgetary transactions	−1	......	−1	−38	......	−38	......	......	....
Total—Department of Energy	**1,314**	**413**	**901**	**5,118**	**1,354**	**3,765**	**4,959**	**1,450**	**3,509**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	$36	(**)	$36	$145	$1	$144	$144	$1	$143
Health Resources and Services Administration:									
Public enterprise funds	6	......	6	13	......	13	4	......	4
Health resources and services	103	......	103	461	......	461	479	......	479
Indian health and facilities	72	......	72	297	......	297	339	......	339
Centers for Disease Control	34	......	34	128	......	128	119	......	119
National Institutes of Health:									
Cancer research	109	......	109	405	......	405	395	......	395
Heart, lung, and blood research	80	......	80	277	......	277	252	......	252
Arthritis, diabetes, and digestive and kidney diseases	52	......	52	177	......	177	175	......	175
Neurological and communicative disorders and stroke	36	......	36	128	......	128	119	......	119
Allergy and infectious diseases	34	......	34	121	......	121	118	......	118
General medical sciences	35	......	35	147	......	147	141	......	141
Child health and human development	30	......	30	107	......	107	105	......	105
Other research institutes	52	......	52	199	......	199	203	......	203
Research resources	26	......	26	97	......	97	88	......	88
Other	−25	......	−25	−10	......	−10	−19	......	−19
Total—National Institutes of Health	428	......	428	1,646	......	1,646	1,577	......	1,577
Alcohol, Drug Abuse, and Mental Health Administration	92	......	92	328	......	328	335	......	335
Office of Assistant Secretary for Health	17	......	17	60	......	60	73	......	73
Total—Public Health Service	789	(**)	788	3,078	1	3,078	3,071	1	3,070
Health Care Financing Administration:									
Grants to States for Medicaid	2,197	......	2,197	8,167	......	8,167	7,220	......	7,220
Payments to health care trust funds	1,527	......	1,527	5,502	......	5,502	6,032	......	6,032
Program management	3	......	3	14	......	14	4	......	4
Federal hospital insurance trust fund:									
Benefit payments	4,221	......	4,221	16,332	......	16,332	16,313	......	16,313
Administrative expenses and construction	68	......	68	254	......	254	249	......	249
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,289	......	4,289	16,586	......	16,586	16,576	......	16,576
Federal supplementary medical ins. trust fund:									
Benefit payments	2,120	......	2,120	8,375	......	8,375	6,902	......	6,902
Administrative expenses and construction	76	......	76	332	......	332	352	......	352
Total—FSMI trust fund	2,196	......	2,196	8,707	......	8,707	7,254	......	7,254
Total—Health Care Financing Administration	10,211	......	10,211	38,975	......	38,975	37,085	......	37,085
Social Security Administration:									
Payments to social security trust funds	191	......	191	3,404	......	3,404	1,438	......	1,438
Special benefits for disabled coal miners	84	......	84	338	......	338	345	......	345
Supplemental security income program	851	......	851	4,089	......	4,089	3,149	......	3,149
Assistance payments program	787	......	787	3,065	......	3,065	2,952	......	2,952
Child support enforcement	60	......	60	231	......	231	197	......	197
Low income home energy assistance	373	......	373	927	......	927	1,048	......	1,048
Refugee and entrant assistance	34	......	34	119	......	119	203	......	203
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,541	......	14,541	56,602	......	56,602	53,870	......	53,870
Administrative expenses and construction	183	......	183	582	......	582	533	......	533
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	118	......	118	471	......	471	632	......	632
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,842	......	14,842	57,800	......	57,800	55,346	......	55.346

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	$1,627	......	$1,627	$6,299	......	$6,299	$6,042	......	$6,042
Administrative expenses and construction	49	......	49	206	......	206	206	......	206
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,675	......	1,675	6,519	......	6,519	6,278	......	6,278
Total—Social Security Administration	18,900	......	18,900	76,493	......	76,493	70,957	......	70,957
Human Development Services:									
Social services block grant	218	......	218	785	......	785	942	......	942
Human development services	151	......	151	652	......	652	641	......	641
Family social services	70	......	70	239	......	239	239	......	239
Work incentives	5	......	5	36	......	36	64	......	64
Community services	47	......	47	123	......	123	137	......	137
Other	......	$1	-1	(**)	$2	-2	1	$1	(**)
Total—Human Development Services	492	1	491	1,836	2	1,834	2,024	1	2,023
Departmental management	19	......	19	85	......	85	66	......	66
Proprietary receipts from the public	......	487	-487	......	1,923	-1,923	......	1,819	-1,819
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	-1,503	......	-1,503	-6,283	......	-6,283	-5,953	......	-5,953
Payments for tax and other credits[1]:									
Federal old-age and survivors insurance trust fund	-182	......	-182	-2,379	......	-2,375	-1,323	......	-1,323
Federal disability insurance trust fund	-9	......	-9	-1,025	......	-1,025	-116	......	-116
Federal hospital insurance trust fund	-24	......	-24	781	......	781	-79	......	-79
Other	-116	......	-118	-471	......	-471	-632	......	-632
Total—Department of Health and Human Services	**28,574**	**488**	**28,086**	**111,091**	**1,926**	**109,165**	**105,101**	**1,821**	**103,280**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	306	347	-40	1,007	1,432	-425	934	1,192	-258
Housing for the elderly or handicapped fund	45	35	10	407	145	263	390	139	251
Other	2	5	-3	13	20	-7	18	18	(**)
Rent supplement payments	4	......	4	17	......	17	1,676	......	1,676
Homeownership assistance	18	......	18	96	......	96	18	......	18
Rental housing assistance	55	......	55	199	......	199	37	......	37
Low-rent public housing	143	......	143	865	......	865	411	......	411
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	679	......	679	2,527	......	2,527	1,377	......	1,377
Other	5	......	5	21	......	21	6	......	6
Total—Housing Programs	1,258	386	872	5,152	1,596	3,556	4,870	1,349	3,522
Public and Indian Housing:									
Low-rent housing—loans and other expenses	112	7	105	420	40	380	8,183	144	8,039
Payments for operation of low-income housing projects	100	......	100	393	......	393	424	......	424
Total—Public and Indian Housing	212	7	205	813	40	773	8,608	144	8,464
Government National Mortgage Association:									
Special assistance functions fund	......	......	......	......	......	......	......	......	......
Emergency mortgage purchase assistance	......	......	......	......	......	......	......	......	......
Management and liquidating functions fund	82	26	55	192	292	-100	264	438	-174
Guarantees of mortgage-backed securities	2	26	-24	6	97	-91	9	87	-78
Participation sales fund	-9	......	-9	-34	......	-34	-54	......	-54
Total—Government National Mortgage Association	75	53	23	164	389	-225	219	525	-306
Community Planning and Development:									
Public enterprise fund	11	8	3	40	41	(**)	48	52	-4
Community development grants	295	......	295	1,279	......	1,279	1,449	......	1,449
Urban development action grants	45	......	45	184	......	184	146	......	146
Other	5	......	5	24	......	24	5	......	5
Total—Community Planning and Development	355	8	347	1,527	41	1,487	1,648	52	1,596
Management and administration	19	......	19	112	......	112	113	......	113
Other	4	......	4	22	......	22	16	......	16
Total—Department of Housing and Urban Development	**1,924**	**454**	**1,470**	**7,791**	**2,065**	**5,725**	**15,475**	**2,069**	**13,405**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$43	......	$43	$148	......	$148	$148	......	$148
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	1	......	1
Payments to States and counties for general purpose fiscal assistance	(**)	......	(**)	15	......	15	77	......	77
Other	7	......	7	27	......	27	41	......	41
Minerals Management Service	96	......	96	224	......	224	240	......	240
Office of Surface Mining Reclamation and Enforcement	30	......	30	109	......	109	91	......	91
Total—Land and minerals management	176	......	176	524	......	524	597	......	597
Water and science:									
Bureau of Reclamation:									
Construction program	54	$10	44	304	$31	273	233	$27	206
Operation and maintenance	13	......	13	50	......	50	48	......	48
Other	13	......	13	50	......	50	41	......	41
Geological Survey	85	......	85	193	......	193	152	......	152
Bureau of Mines	16	3	13	51	11	41	59	7	53
Total—Water and science	180	13	167	647	42	606	535	34	501
Fish and wildlife and parks:									
United States Fish and Wildlife Service	59	......	59	184	......	184	187	......	187
National Park Service	99	......	99	331	......	331	376	......	376
Total—Fish and wildlife and parks	158	......	158	515	......	515	563	......	563
Bureau of Indian Affairs:									
Operation of Indian programs	103	......	103	324	......	324	359	......	359
Construction	9	......	9	36	......	36	52	......	52
Indian tribal funds	33	......	33	98	......	98	131	......	131
Other	4	2	3	13	4	9	24	4	20
Total—Bureau of Indian Affairs	150	2	148	471	4	467	565	4	561
Territorial and International Affairs	27	......	27	74	......	74	66	......	66
Departmental offices	-14	......	-14	48	......	48	29	......	29
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	(**)	(**)	......	-1	1	......	1	-1
Other	......	168	-168	......	585	-585	......	609	-609
Intrabudgetary transactions	(**)	......	(**)	-7	......	-7	-3	......	-3
Total—Department of the Interior	**677**	**183**	**494**	**2,273**	**630**	**1,644**	**2,353**	**648**	**1,705**
Department of Justice:									
General administration	21	......	21	45	......	45	32	......	32
United States Parole Commission	1	......	1	3	......	3	3	......	3
Legal activities	34	......	34	235	......	235	270	......	270
Interagency law enforcement	1	......	1	6	......	6	49	......	49
Federal Bureau of Investigation	144	......	144	423	......	423	349	......	349
Drug Enforcement Administration	35	......	35	119	......	119	109	......	109
Immigration and Naturalization Service	49	......	49	202	......	202	179	......	179
Federal Prison System	120	3	117	222	10	211	198	8	190
Office of Justice Programs	13	(**)	13	45	(**)	45	45	......	45
Other	-21	-12	-9	-24	......	-24	-1	......	-1
Total—Department of Justice	**397**	**-9**	**406**	**1,275**	**10**	**1,265**	**1,232**	**8**	**1,224**
Department of Labor:									
Employment and Training Administration:									
Program administration	6	......	6	20	......	20	20	......	20
Training and employment services	240	......	240	997	......	997	884	......	884
Community service employment for older Americans	28	......	28	101	......	101	105	......	105
Federal unemployment benefits and allowances	(**)	......	(**)	9	......	9	1	......	1
State unemployment insurance and employment service operation	21	......	21	49	......	49	40	......	40
Advances to the unemployment trust fund and other funds	2	......	2	16	......	16	668	......	668
Other	(**)	......	(**)	-2	......	-2	-1	......	-1

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,653	......	$1,653	$5,072	......	$5,072	$5,292	......	$5,292
State administrative expenses	202	......	202	737	......	737	762	......	762
Federal administrative expenses	21	......	21	39	......	39	40	......	40
Veterans employment and training	11	......	11	36	......	36	31	......	31
Interest on refunds of taxes	1	......	1	3	......	3	1	......	1
Repayment of advances from the general fund	......	......	......	175	......	175	340	......	340
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	23	......	23	70	......	70	66	......	66
Administrative expenses	2	......	2	13	......	13	8	......	8
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,913	......	1,913	6,145	......	6,145	6,545	......	6,545
Total—Employment and Training Administration	2,212	......	2,212	7,334	......	7,334	8,261	......	8,261
Labor-Management Services	5	......	5	19	......	19	17	......	17
Pension Benefit Guaranty Corporation	19	$17	2	71	$64	7	57	$53	4
Employment Standards Administration:									
Salaries and expenses	16	......	16	68	......	68	55	......	55
Special benefits	79	......	79	−189	......	−189	−278	......	−278
Black lung disability trust fund	50	......	50	183	......	183	203	......	203
Special workers' compensation expenses	5	......	5	21	......	21	20	......	20
Occupational Safety and Health Administration	20	......	20	68	......	68	65	......	65
Mine Safety and Health Administration	17	......	17	53	......	53	53	......	53
Bureau of Labor Statistics	17	......	17	51	......	51	39	......	39
Departmental management	21	......	21	46	......	46	49	......	49
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	−28	......	−28	−296	......	−296	−1,066	......	−1,066
Total—Department of Labor	**2,433**	**17**	**2,416**	**7,427**	**64**	**7,363**	**7,476**	**54**	**7,422**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	108	......	108	392	......	392	381	......	381
Acquisition, operation, and maintenance of buildings abroad	20	......	20	86	......	86	51	......	51
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	20	......	20	79	......	79	56	......	56
Other	(**)	......	(**)	10	......	10	8	......	8
Total—Administration of Foreign Affairs	148	......	148	673	......	673	602	......	602
International Organizations and Conferences	11	......	11	374	......	374	407	......	407
International Commissions	5	......	5	12	......	12	11	......	11
Migration and Refugee Assistance	25	......	25	114	......	114	120	......	120
International Narcotics Control	4	......	4	18	......	18	19	......	19
Other	5	......	5	26	......	26	15	......	15
Proprietary receipts from the public	......	......	......	......	−1	1	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−107	......	−107	−148	......	−148
Total—Department of State	**197**	......	**197**	**1,109**	**−1**	**1,110**	**1,026**	**(**)**	**1,025**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	845	......	845	4,778	......	4,778	4,254	......	4,254
Other	−8	......	−8	4	1	2	12	......	12
Other programs	14	......	14	75	......	75	130	......	130
Total—Federal Highway Administration	851	......	851	4,857	1	4,855	4,397	......	4,397
National Highway Traffic Safety Administration:									
Operations and research	7	......	7	27	......	27	26	......	26
Trust fund share of highway safety programs	9	......	9	45	......	45	25	......	25
Other	(**)	......	(**)	−3	......	−3	(**)	......	(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	–$2	(**)	–$2	$15	$1	$14	$26	$20	$6
Northeast corridor improvement program	8	......	8	41	......	41	58	......	58
Grants to National Railroad Passenger Corporation	210	......	210	346	......	346	383	......	383
Other	6	......	6	41	......	41	40	......	40
Total—Federal Railroad Administration	221	(**)	221	443	1	442	508	20	487
Urban Mass Transportation Administration:									
Formula grants	89	......	89	374	......	374	358	......	358
Discretionary grants	82	......	82	293	......	293	95	......	95
Other	73	......	73	360	......	360	567	......	567
Federal Aviation Administration:									
Operations	–469	......	–469	192	......	192	677	......	677
Other	7	......	7	34	......	34	38	......	38
Airport and airway trust fund:									
Grants-in-aid for airports	66	......	66	329	......	329	294	......	294
Facilities and equipment	45	......	45	214	......	214	124	......	124
Research, engineering and development	21	......	21	91	......	91	73	......	73
Operations	688	......	688	782	......	782	276	......	276
Total—Airport and airway trust fund	821	......	821	1,416	......	1,416	767	......	767
Total—Federal Aviation Administration	360	......	360	1,641	......	1,641	1,483	......	1,483
Coast Guard:									
Operating expenses	140	......	140	586	......	586	577	......	577
Acquisition, construction, and improvements	35	......	35	153	......	153	170	......	170
Retired pay	28	......	28	109	......	109	84	......	84
Other	9	(**)	9	43	1	42	45	1	43
Total—Coast Guard	213	(**)	213	892	1	890	877	1	875
Maritime Administration:									
Public enterprise funds	14	$7	6	397	64	333	33	57	–24
Ship construction	(**)	......	(**)	(**)	......	(**)	1	......	1
Operating-differential subsidies	25	......	25	109	......	109	124	......	124
Other	8	......	8	29	......	29	38	......	38
Other	33	1	32	72	4	68	60	5	54
Proprietary receipts from the public	......	7	–7	......	23	–23	......	19	–19
Intrabudgetary transactions	(**)	......	(**)	–2	......	–2	–3	......	–3
Total—Department of Transportation	**1,986**	**16**	**1,971**	**9,534**	**96**	**9,438**	**8,589**	**104**	**8,486**
Department of the Treasury:									
Office of the Secretary	–61	......	–61	–209	......	–209	–128	......	–128
Office of Revenue Sharing:									
Salaries and expenses	1	......	1	2	......	2	3	......	3
General revenue sharing	1,040	......	1,040	2,166	......	2,166	2,283	......	2,283
Federal Law Enforcement Training Center	1	......	1	4	......	4	5	......	5
Financial Management Service:									
Salaries and expenses	21	......	21	79	......	79	80	......	80
Claims, judgements, and relief acts	17	......	17	80	......	80	94	......	94
Advances to the railroad retirement account	......	......	......	......	......	......	......	......	......
Payments to Synthetic Fuels Corporation	1	......	1	13	......	13	13	......	13
Other	9	......	9	539	......	539	3	......	3
Total—Financial Management Service	47	......	47	711	......	711	190	......	190
Bureau of Alcohol, Tobacco and Firearms	11	......	11	58	......	58	59	......	59
United States Customs Service	82	......	82	271	......	271	270	......	270
Bureau of Engraving and Printing	7	......	7	–13	......	–13	–10	......	–10
Bureau of the Mint	17	......	17	44	......	44	37	......	37
Bureau of the Public Debt	19	......	19	71	......	71	58	......	58

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$6	......	$6	$32	......	$32	$38	......	$38
Processing tax returns	112	......	112	410	......	410	328	......	328
Examinations and appeals	126	......	126	496	......	496	489	......	489
Investigation, collection and taxpayer service	93	......	93	362	......	362	357	......	357
Payment where credit exceeds liability for tax	5	......	5	17	......	17	13	......	13
Refunding internal revenue collections, interest	97	......	97	578	......	578	423	......	423
Internal revenue collections for Puerto Rico	15	......	15	76	......	76	122	......	122
Other	(**)	(**)	(**)	1	(**)	1	1	$1	(**)
Total—Internal Revenue Service	453	(**)	453	1,973	(**)	1,973	1,770	1	1,769
United States Secret Service	28	......	28	100	......	100	103	......	103
Comptroller of the Currency	17	$90	-73	85	$113	-28	58	85	-27
Interest on the public debt:									
Public issues (accrual basis)	13,050	......	13,050	51,690	......	51,690	48,538	......	48,538
Special issues (cash basis)	348	......	348	12,567	......	12,567	13,362	......	13,362
Total—Interest on the public debt	13,397	......	13,397	64,256	......	64,256	61,900	......	61,900
Proprietary receipts from the public	......	92	-92	......	932	-932	......	1,311	-1,311
Receipts from off-budget Federal entities	......	661	-661	......	3,642	-3,642	......	4,536	-4,536
Intrabudgetary transactions	-186	......	-186	-1,656	......	-1,656	-3,239	......	-3,239
Total—Department of the Treasury	**14,873**	**844**	**14,029**	**67,863**	**4,687**	**63,176**	**63,358**	**5,932**	**57,426**
Environmental Protection Agency:									
Salaries and expenses	52	......	52	234	......	234	212	......	212
Research and development	15	......	15	63	......	63	48	......	48
Abatement, control, and compliance	36	......	36	124	......	124	116	......	116
Construction grants	235	......	235	1,173	......	1,173	1,063	......	1,063
Hazardous substance response trust fund	37	......	37	155	......	155	104	......	104
Other	(**)	(**)	(**)	1	(**)	1	45	(**)	45
Proprietary receipts from the public	......	(**)	(**)	......	7	-7	......	1	-1
Intrabudgetary transactions	......	......	......	......	......	......	-44	......	-44
Total—Environmental Protection Agency	**376**	**(****	**376**	**1,751**	**8**	**1,743**	**1,545**	**1**	**1,544**
General Services Administration:									
Real property activities	-298	......	-298	-284	......	-284	-364	......	-364
Personal property activities	47	......	47	187	......	187	14	......	14
Office of Information Resources Management	-40	......	-40	-32	......	-32	-32	......	-32
Federal property resources activities	5	......	5	-46	......	-46	-138	......	-138
General activities	10	......	10	48	......	48	47	(**)	47
Proprietary receipts from the public	......	3	-3	......	16	-16	......	34	-34
Other	(**)	20	-20	(**)	-85	85	......	-146	146
Total—General Services Administration	**-275**	**24**	**-299**	**-126**	**-69**	**-57**	**-474**	**-112**	**-362**
National Aeronautics and Space Administration:									
Research and development	206	......	206	906	......	906	658	......	658
Space flight, control, and data communications	230	......	230	1,370	......	1,370	1,432	......	1,432
Construction of facilities	14	......	14	66	......	66	56	......	56
Research and program management	122	......	122	472	......	472	446	......	446
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**572**	......	**572**	**2,813**	......	**2,813**	**2,592**	......	**2,592**
Office of Personnel Management:									
Salaries and expenses	17	......	17	70	......	70	62	......	62
Government payment for annuitants, employees health benefits	125	......	125	503	......	503	484	......	484
Payment to civil service retirement and disability fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Civil service retirement and disability fund	1,990	......	1,990	7,894	......	7,894	7,470	......	7,470
Employees health benefits fund	551	566	-15	2,196	2,324	-128	2,172	2,292	-120
Employees life insurance fund	70	83	-13	290	508	-219	282	466	-184
Retired employees health benefits fund	1	1	(**)	4	4	(**)	5	5	(**)
Other	-3	......	-3	-26	......	-26	6	-6	6
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	(**)	......	(**)	-2	......	-2
Other	2	......	2	-11	......	-11	-11	......	-11
Total—Office of Personnel Management	**2,753**	**650**	**2,103**	**10,921**	**2,837**	**8,085**	**10,468**	**2,763**	**7,705**

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$69	$87	−$18	$291	$313	−$22	$307	$258	$50
Disaster loan fund	22	83	−61	256	288	−33	283	312	−28
Other	1	2	−1	13	6	7	11	5	6
Salaries and expenses	25	......	25	102	......	102	89	......	89
Other	(**)	(**)	(**)	1	(**)	1	......	(**)	(**)
Total—Small Business Administration	**117**	**171**	**−54**	**662**	**607**	**55**	**691**	**575**	**116**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	133	234	−101	582	619	−37	531	468	63
Direct loan revolving fund	2	5	−3	9	20	−11	10	22	−12
Other	40	31	9	153	154	−2	127	167	−40
Compensation and pensions	1,172	......	1,172	5,831	......	5,831	4,682	......	4,682
Readjustment benefits	84	......	84	404	......	404	430	......	430
Medical care	789	......	789	3,073	......	3,073	2,926	......	2,926
Medical and prosthetic research	16	......	16	65	......	65	91	......	91
General operating expenses	3	......	3	277	......	277	294	......	294
Construction projects	44	......	44	190	......	190	171	......	171
Post-Vietnam era veterans education account	19	......	19	82	......	82	62	......	62
Insurance funds:									
National service life	96	......	96	336	......	336	308	......	308
United States government life	3	......	3	15	......	15	15	......	15
Veterans special life	9	6	3	25	62	−37	23	57	−34
Other	7	......	7	31	......	31	46	......	46
Proprietary receipts from the public:									
National service life	......	27	−27	......	129	−129	......	143	−143
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	19	−19	......	95	−95	......	59	−59
Intrabudgetary transactions	−28	......	−28	−94	......	−94	−46	......	−46
Total—Veterans Administration	**2,391**	**321**	**2,070**	**10,978**	**1,080**	**9,899**	**9,670**	**917**	**8,753**
Independent agencies:									
Action	16	......	16	64	......	64	40	......	40
Board for International Broadcasting	32	......	32	47	......	47	53	......	53
Consumer Product Safety Commission	3	......	3	12	......	12	10	......	10
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	14	......	14	505	......	505	505	......	505
Loans and repayable advances	......	......	......	......	35	−35	......	107	−107
Equal Employment Opportunity Commission	17	......	17	58	......	58	56	......	56
Export-Import Bank of the United States	84	304	−220	987	1,264	−277	1,278	1,593	−315
Federal Communications Commission	10	......	10	34	......	34	33	......	33
Federal Deposit Insurance Corporation	536	603	−67	2,055	1,611	443	1,185	1,392	−207
Federal Emergency Management Agency:									
Public enterprise funds	65	18	48	221	79	142	109	119	−10
Salaries and expenses	10	......	10	43	......	43	50	......	50
Emergency management and planning assistance	27	......	27	98	......	98	121	......	121
Emergency food distribution and shelter program	(**)	......	(**)	19	......	19	70	......	70
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	14	13	1	27	27	(**)
Federal Savings and Loan Insurance Corp. fund	202	97	106	685	913	−228	1,509	505	1,004
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	7	......	7	23	......	23	21	......	21
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Other	1	(**)	1	3	1	2	3	1	2
Interstate Commerce Commission	5	......	5	18	......	18	20	......	20
Legal Services Corporation	24	......	24	104	......	104	76	......	76
Merit Systems Protection Board	3	......	3	8	......	8	6	......	6
National Archives and Record Administration	13	......	13	40	......	40	34	(**)	34
National Credit Union Administration:									
Central liquidity facility	24	22	2	64	61	3	538	521	17
Other	−2	176	−177	9	203	−194	60	781	−721

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$13	......	$13	$58	......	$58	$55	......	$55
National Endowment for the Humanities	12	......	12	42	......	42	45	......	45
Institute of Museum Services	(**)	......	(**)	5	......	5	10	......	10
National Labor Relations Board	14	......	14	50	......	50	51	......	51
National Science Foundation	114	......	114	438	......	438	383	......	383
National Transportation Safety Board	2	......	2	7	......	7	7	......	7
Nuclear Regulatory Commission	38	......	38	142	......	142	158	......	158
Panama Canal Commission	32	$39	−7	136	$146	−10	133	$136	−3
Postal Service (payment to the Postal Service fund)	184	......	184	380	......	380	619	......	619
Railroad Retirement Board:									
Federal windfall subsidy	33	......	33	131	......	131	135	......	135
Payment to railroad unemployment insurance trust fund	(**)	......	(**)	25	......	25	......	......	......
Milwaukee railroad restructuring, administration	1	......	1	(**)	......	(**)	−1	......	−1
Railroad retirement accounts:									
Social security equivalent benefit account	319	......	319	1,247	......	1,247	1,175	......	1,175
Benefits payments and claims	183	......	183	720	......	720	736	......	736
Advances to the railroad retirement account from the FOASI trust fund	−226	......	−226	−226	......	−226	......	......	......
Advances to the railroad retirement account from the FDI trust fund	−5	......	−5	−17	......	−17	(**)	......	(**)
Disbursements for the payment of FOASI benefits	59	......	59	229	......	229	−1	......	−1
Disbursements for the payment of FDI benefits	5	......	5	17	......	17	(**)	......	(**)
Administrative expenses	5	......	5	14	......	14	15	......	15
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	5	......	5
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	......	......	......	−25	......	−25	−32	......	−32
Interest on advances to railroad unemployment insurance account	......	......	......	......	......	......	−5	......	−5
Total—Railroad Retirement Board	373	......	373	2,117	......	2,117	2,025	......	2,025
Securities and Exchange Commission	11	......	11	38	......	38	36	......	36
Smithsonian Institution	23	......	23	77	......	77	76	......	76
Tennessee Valley Authority	415	403	11	1,802	1,510	292	1,964	1,602	362
United States Information Agency	70	(**)	70	263	(**)	262	206	(**)	206
United States Railway Association	(**)	......	(**)	1	......	1	1	......	1
Other independent agencies	23	1	22	140	15	125	208	7	201
Total—Independent agencies	**2,420**	**1,667**	**753**	**10,990**	**5,853**	**5,137**	**11,975**	**6,791**	**5,184**
Undistributed offsetting receipts:									
Other interest	......	......	......	......	(**)	(**)	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	−1	......	−1	−1	......	−1
Department of Defense—Military:									
Education Benefits fund	−7	......	−7	−47	......	−47	......	......	......
Department of Defense—Civil:									
Military retirement fund	−1,459	......	−1,459	−5,875	......	−5,875	−5,511	......	−5,511
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	−212	......	−212	−809	......	−809	−704	......	−704
Federal disability insurance trust fund	−20	......	−20	−77	......	−77	−68	......	−68
Federal hospital insurance trust fund	−134	......	−134	−485	......	−485	−446	......	−446
Department of State:									
Foreign Service retirement and disability fund	−3	......	−3	−13	......	−13	−14	......	−14
Office of Personnel Management:									
Civil Service retirement and disability fund	−314	......	−314	−1,261	......	−1,261	−1,275	......	−1,275
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	−90	......	−90	−403	......	−403	−353	......	−353
Subtotal	−2,239	......	−2,239	−8,972	......	−8,972	−8,372	......	−8,372

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	–$2	......	–$2	–$1	......	–$1
Department of Defense—Civil:									
Education benefits fund	$1	......	$1	3	......	3	......	......	....
Military retirement fund	–1	......	–1	1,586	......	1,586	–454	......	–454
Soldiers' and Airmen's Home permanent fund	......	......	......	–4	......	–4	–4	......	–4
Corps of Engineers	1	......	1	–5	......	–5	–6	......	–6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	–102	......	–102	–1,867	......	–1,867	–1,589	......	–1,589
Federal disability insurance trust fund	–3	......	–3	–251	......	–251	–219	......	–219
Federal hospital insurance trust fund	–5	......	–5	–1,108	......	–1,108	–898	......	–898
Federal supplementary medical insurance trust fund	–7	......	–7	–598	......	–598	–510	......	–510
Department of Labor:									
Unemployment trust fund	19	......	19	–804	......	–804	–538	......	–538
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	–133	......	–133	–114	......	–114
Department of Transportation:									
Airport and airway trust fund	–1	......	–1	–405	......	–405	–354	......	–354
Highway trust fund	–2	......	–2	–637	......	–637	–577	......	–577
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	–1	......	–1	–1	......	–1
Office of Personnel Management fund.									
Civil Service retirement and disability fund	–2	......	–2	–7,031	......	–7,031	–6,180	......	–6,180
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	–10	......	–10	–11	......	–11
National service life insurance fund	(**)	......	(**)	–452	......	–452	–429	......	–429
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	–23	......	–23	–100	......	–100	–55	......	–55
Other	–1	......	–1	–6	......	–6	–19	......	–19
Subtotal	–127	......	–127	–11,824	......	–11,824	–11,960	......	–11,960
Unrealized Discount on trust fund investments	–3	......	–3	–10	......	–10	......	......	....
Rents and royalties on the Outer Continental Shelf lands	......	$318	–318	......	$1,077	–1,077	......	$2,138	–2,138
Total—Undistributed offsetting receipts	**–2,370**	**318**	**–2,688**	**–20,806**	**1,078**	**–21,884**	**–20,332**	**2,138**	**–22,470**
Total—Budget outlays	**91,447**	**8,598**	**82,849**	**369,915**	**33,150**	**336,765**	**352,853**	**37,470**	**[2]315,382**
Off-budget Federal entities:									
Federal Financing Bank	1,553	1,365	188	6,736	7,332	–595	10,575	9,984	592
Petroleum acquisition and transportation, strategic petroleum reserve	32	......	32	210	......	210	663	......	663
Postal Service	2,693	2,573	[3]119	10,604	11,408	–804	9,631	10,214	–583
Rural electrification and telephone revolving fund	86	110	–24	319	345	–26	422	426	–5
Rural Telephone Bank	46	10	36	59	43	16	58	40	18
Synthetic Fuels Corporation fund	1	1	......	13	13	......	13	13	....
U.S. Railway Association	......	......	......	......	......	......	......	......	....
Total—Off-budget Federal entities	**4,410**	**4,058**	**352**	**17,941**	**19,140**	**–1,199**	**21,361**	**20,676**	**685**
Total—Outlays	**95,857**	**12,656**	**83,201**	**387,856**	**52,290**	**335,566**	**374,214**	**58,146**	**316,068**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$9,975	$11,269
Receipts from off-budget Federal entities	3,642	4,536
Intrabudgetary transactions	46,910	46,927
Total receipts offset against outlays	60,527	62,731

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[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] Includes an adjustment to prior reporting.

[3] The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes $173 million for postal money orders issued between January 18 and 31, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$16,610	$125,255	$107,649	$1,823,103	$1,931,748	$1,948,358
Federal Financing Bank	....	14,194	....	(**)	14,194	14,194
Total public debt securities	16,610	139,448	107,649	1,823,103	1,945,942	1,962,552
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	−57	−72	−32	4,366	4,351	4,294
Total federal securities	16,553	139,376	107,617	1,827,470	1,950,293	1,966,846
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	3,892	36,202	30,779	317,612	349,922	353,814
Total borrowing from the public	12,660	103,174	76,837	1,509,857	1,600,371	1,613,032
Accrued interest payable to the public	3,818	3,638	467	26,709	26,528	30,347
Allocations of special drawing rights	62	254	−118	5,191	5,382	5,444
Deposit funds	−288	−552	52	14,385	14,121	13,833
Miscellaneous liability accounts (includes checks outstanding etc.)	−2,359	−1,847	−7,693	11,639	12,151	9,792
Total liability accounts	**13,894**	**104,667**	**69,546**	**1,567,780**	**1,658,554**	**1,672,447**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	6,877	12,054	−3,165	4,174	9,351	16,228
Tax and loan note accounts	2,403	11,101	−760	12,886	21,584	23,987
Balance	9,280	23,155	−3,924	17,060	30,935	40,215
Special drawing rights:						
Total holdings	148	594	138	6,847	7,293	7,441
SDR certificates issued to Federal Reserve Banks	....	−100	....	−4,618	−4,718	−4,718
Balance	148	494	138	2,229	2,575	2,723
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,399
Maintenance of value adjustments	228	927	−430	−717	−17	211
Letter of credit issued to IMF	−221	−336	48	−7,946	−8,061	−8,282
Dollar deposits with the IMF	−19	−7	1	−51	−39	−59
Receivable/payable (−) for interim maintenance of value adjustments	−106	−422	179	−543	−859	−966
Balance	−118	162	−201	10,442	10,722	10,603
Loans to International Monetary Fund	−1	−28	−85	1,236	1,209	1,208
Other cash and monetary assets	194	1,448	219	8,872	10,126	10,321
Total cash and monetary assets	9,503	25,231	−3,853	39,839	55,567	65,070
Miscellaneous asset accounts	−2,072	−2,043	−5,887	15,365	15,394	13,322
Total asset accounts	**7,431**	**23,188**	**−9,740**	**55,204**	**70,961**	**78,392**
Excess of liabilities (+) or assets (−)	**+6,462**	**+81,479**	**+79,286**	**+1,512,576**	**+1,587,593**	**+1,594,055**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	29	141	181	....	112	141
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (−)]	**+6,492**	**+81,620**	**+79,466**	**+1,512,576**	**+1,587,705**	**+1,594,196**

[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,587,593	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,587,593	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	6,140	82,819	78,781
Changes in composition of unified budget	....	....	....
Budget surplus (−) or deficit (Table 3)	6,140	82,819	78,781
Off-budget surplus (−) or deficit (Table 3)	352	−1,199	685
Total budget surplus (−) or deficit (Table 3)	6,492	81,620	79,466
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−29	−141	−181
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	−29	−141	−181
Excess of liabilities close of period	1,594,055	1,594,055	1,380,513

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, January 1986 and Other Periods (In millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	–$1	–$1	–$4	$9	$8	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–4	–15	–21	82	71	66
Department of Housing and Urban Development:						
Federal Housing Administration	–1	–4	–8	117	115	113
Department of the Interior:						
Bureau of Land Management	–1	–1	(**)	17	17	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	....	....	....	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	–50	–50	....	1,725	1,725	1,675
Total agency securities	–57	–72	–32	4,366	4,351	4,294

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1986 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$2,736	$999	−$219	$23,811	$22,074	$24,810
Commerce, Fishing Vessels, NOAA	....	....	2	....	....	....
Export-Import Bank of United States	....	....	....	....	....	....
Federal Emergency Management Agency:						
National Insurance Development Fund	5	6	6	69	70	75
Federal Financing Bank	399	−13,896	....	153,075	138,780	139,179
Federal Housing Administration:						
General insurance	....	....	1,722	1,530	1,530	1,530
Special risk insurance	....	....	....	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	....	....	....	58	58	58
Rural Communication Development Fund	....	2	2	23	25	25
Rural Electrification Administration	....	62	94	7,865	7,927	7,927
Rural Telephone Bank	....	....	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	220	−1,405	−1,535	3,786	2,161	2,381
Agricultural credit insurance fund	....	−815	−521	6,220	5,405	5,405
Rural development insurance fund	....	−210	....	1,726	1,516	1,516
Federal Crop Ins. Corp	....	....	....	113	113	113
Secretary of Education:						
College housing loans	....	....	....	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	....	....	....	1,170	1,170	1,170
Bonneville Power Administration	....	....	....	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	50	....	225	4,801	5,051	5,101
Low-Rent Public housing	77	....	7,933	14,727	14,870	14,947
Urban renewal fund	....	....	....	....	....	....
Secretary of the Interior:						
Bureau of Mines, helium fund	....	....	....	252	252	252
Railroad retirement account	793	793	1,335	1,335	1,335	2,128
Railroad retirement social security equivalent fund	186	709	639	1,717	2,240	2,426
Secretary of Transportation:						
Aircraft purchase loan guarantee program	....	....	....	13	13	13
Federal ship revolving fund	5	325	....	130	450	455
Rail Passenger Service Act	....	....	....	....	....	....
Railroad revitalization and improvement	....	....	....	....	12	12
Rail service assistance	....	....	....	....	....	....
Regional Rail Reorganization	....	....	....	....	....	....
Smithsonian Institution:						
John F. Kennedy Center parking facilities	....	....	....	20	20	20
Tennessee Valley Authority	....	....	....	150	150	150
Veterans Administration:						
Veterans direct loan program	....	....	....	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through Issues of Public Debt Securities	**4,471**	**−13,430**	**9,691**	**230,954**	**213,585**	**218,056**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	....	262	162	15,410	[r]15,670	15,670
National Credit Union Administration	2	2	17	222	[r]223	225
Postal Service	....	....	....	1,690	1,690	1,690
Tennessee Valley Authority	68	129	375	14,561	14,622	14,690
U.S. Railway Association	....	....	....	74	74	74
Total borrowing from the Federal Financing Bank	**70**	**391**	**554**	**31,957**	**32,280**	**32,349**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

[r] = Revised

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	−$1	−$1	$3	$6	$6	$5
Department of Commerce	71	85	73	108	123	194
Department of Energy	5	68	....	1,366	1,429	1,434
Department of Health and Human Services	(**)	−2	2	9	7	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	177	579	294	3,783	4,185	4,362
Agency securities	−1	−1	−3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	−11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	−11	....	....	....
Management and liquidating functions fund:						
Public debt securities	−61	−6	375	766	820	759
Agency securities	(**)	−4	20	85	80	80
Guarantees of mortgage-backed securities:						
Public debt securities	26	91	73	1,015	1,080	1,106
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	12	47	172	2,088	2,123	2,135
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	48	176	303	7,422	7,549	7,597
Department of Labor	−3	−7	−5	303	298	296
Department of Transportation	2	6	19	129	132	134
Department of the Treasury	−58	−1,709	−315	2,080	430	371
Veterans Administration:						
Veterans reopened insurance fund	−3	12	27	635	650	647
Independent agencies:						
Export-Import Bank of the United States	93	444	477	73	424	517
Federal Emergency Mangement Agency:						
National insurance development fund	−20	−100	44	150	70	50
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−100	230	−1,006	5,758	6,087	5,987
Agency securities	....	....	....	67	67	67
National Credit Union Administration	177	196	722	1,131	1,150	1,327
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	26	32	43	1,134	1,139	1,166
Total public debt securities	393	140	1,300	27,956	27,703	28,096
Total agency securities	−1	−5	(**)	302	298	297
Total Federal funds	**393**	**135**	**1,300**	**28,258**	**28,001**	**28,393**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	2	102	104	104
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	....	(**)	−22	4	4	4
Department of Commerce	....	(**)	(**)	(**)	....	....
Department of Defense—Military	−4	1	1	10	14	10
Department of Defense—Civil	−2	8,946	11,247	11,635	20,583	20,581
Other	5	43	14	250	288	293
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−7,352	−2,989	−3,102	30,968	35,331	27,979
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	57	751	1,859	5,704	6,398	6,455
Federal hospital insurance trust fund:						
Public debt securities	11,589	10,891	786	20,721	20,023	31,612
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	−337	−64	789	10,736	11,009	10,672
Other	1	4	3	31	34	35

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$11	(**)	(**)	$195	$207	$195
Department of Labor:						
Unemployment trust fund	−927	−$525	−$40	17,009	17,410	16,483
Other	−8	−17	−19	24	15	7
Department of State:						
Foreign service retirement and disability fund	−14	189	231	2,462	2,665	2.651
Other	....	....	....	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	−60	442	447	7,410	7,912	7,852
Highway trust fund	374	636	1,453	11,942	12,205	12,578
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	89	83	76	265	259	348
Environmental Protection Agency	−31	−106	41	701	627	595
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,150	15,948	13,748	127,278	144,376	143,226
Agency securities	....	....	....	175	175	175
Employees health benefits fund	12	132	126	1,174	1,295	1,306
Employees life insurance fund	13	220	184	6,640	6,847	6,859
Retired employees health benefits fund	(**)	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	(**)	−4	−4	269	265	265
National service life insurance:						
Public debt securities	−31	275	264	9,296	9,601	9,571
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−2	37	34	942	981	979
General Post Fund National Homes	1	2	7	17	18	19
Independent agencies:						
Federal Deposit Insurance Corporation	69	−442	188	16,130	15,619	15,687
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	47	48	48
Japan-United States Friendship Commission	....	−2	(**)	18	16	16
Railroad Retirement Board	860	855	811	4,232	4,227	5,087
Other	(**)	1	(**)	6	7	7
Total public debt securities	3,140	35,311	29,126	286,226	318,397	321,537
Total agency securities	....	....	....	765	765	765
Total trust funds	**3,140**	**35,311**	**29,126**	**286,991**	**319,162**	**322,302**
Off-budget Federal entities:						
Federal Financing Bank	....	....	....	....	....	....
Postal Service	360	756	354	2,362	2,758	3,118
Rural electrification and telephone revolving fund	....	....	....	1	1	1
Total public debt securities	360	756	354	2,363	2,759	3,119
Total off-budget Federal entities	**360**	**756**	**354**	**2,363**	**2,759**	**3,119**
Grand total	**3,892**	**36,202**	**30,779**	**317,612**	**349,922**	**353,8[illegible]4**

....No transactions
(**)Less than $500,000
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	$29,730	$23,399	$30,193	$40,150									$123,473	$115,322
Corporation income taxes	1,181	1,390	12,287	2,825									17,682	16,368
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363									80,562	73,160
Unemployment insurance	1,340	2,241	221	1,211									5,014	5,394
Other retirement contributions	382	432	429	408									1,651	1,600
Excise taxes	2,966	3,234	3,028	3,167									12,395	12,611
Estate and gift taxes	574	564	514	587									2,239	2,151
Customs duties	1,106	1,028	1,008	1,097									4,239	4,146
Miscellaneous receipts	1,894	1,396	1,500	1,901									6,692	5,850
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**									**253,946**	.....
Total—budget receipts prior year	*52,251*	*51,493*	*62,404*	*70,454*									......	*236,601*
Outlays														
Legislative Branch	140	129	171	125									565	528
The Judiciary	98	74	102	76									350	307
Executive Office of the President	11	8	10	11									40	40
Funds Appropriated to the President:														
International security assistance	1,517	354	903	384									3,158	3,304
International development assistance	297	230	133	250									909	1,182
Other	36	−2	59	−108									−16	668
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695									15,652	9,914
Other	2,592	1,654	1,546	1,848									7,639	9,568
Department of Commerce	163	223	202	112									700	720
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994	5,317									22,532	20,476
Department of the Navy	7,301	7,096	7,719	6,490									28,606	26,204
Department of the Air Force	7,294	7,451	7,911	6,232									28,888	25,956
Defense agencies	1,046	1,263	1,581	2,214									6,105	4,752
Total Military	21,284	21,388	23,206	20,253									86,131	77,388
Civil	1,721	1,728	1,738	1,701									6,888	5,322
Department of Education	1,501	1,901	1,204	1,699									6,305	5,898
Department of Energy	910	934	1,020	901									3,765	3,509
Department of Health and Human Services:														
Human Development Services	482	438	423	491									1,834	2,023
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197									8,167	7,220
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289									16,586	16,576
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196									8,707	7,254
Other	1,528	1,518	940	1,530									5,516	6,035
Social Security Administration:														
Assistant Payments Program	881	749	647	787									3,065	2,952
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842									57,800	55,346
Federal disability ins. trust fund	1,625	1,597	1,622	1,675									6,519	6,278
Other	1,078	1,993	4,444	1,594									9,109	6,381
Other	−1,313	−1,377	−3,931	−1,516									−8,137	−6,785

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct. *	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	$1,408	$1,518	$1,329	$1,470									$5,725	$13,405
Department of the Interior	275	498	376	494									1,644	1,705
Department of Justice	309	267	283	406									1,265	1,224
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913									6,145	6,545
Other	−76	486	305	502									1,218	877
Department of State	383	320	210	197									1,110	1,025
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837									4,780	4,267
Other	1,072	1,208	1,245	1,134									4,658	4,219
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397									64,256	61,900
General revenue sharing	1,126	......	......	1,040									2,166	2,283
Other	−1,054	−848	−936	−408									−3,246	−6,757
Environmental Protection Agency	504	401	462	376									1,743	1,544
General Services Administration	−159	41	360	−299									−57	−362
National Aeronautics and Space Administration	889	603	749	572									2,813	2,592
Office of Personnel Management	2,071	1,855	2,055	2,103									8,085	7,705
Small Business Administration	176	−24	−42	−54									55	116
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172									5,831	4,682
National service life	49	37	51	69									207	164
Government service life	4	3	4	3									15	14
Other	899	949	1,174	825									3,846	3,893
Independent agencies:														
Postal Service	196	......	......	184									380	619
Tennessee Valley Authority	91	154	36	11									292	362
Other independent agencies	2,171	697	1,039	558									4,465	4,203
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239									−8,972	−8,372
Interest received by trust funds	1,458	−1,106	−12,049	−127									−11,824	−11,960
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318									−1,078	−2,138
Other	−1	−3	−3	−3									−10	......
Totals this year:														
Budget outlays	**85,074**	**84,763**	**84,079**	**82,849**									**336,765**	......
Budget surplus (+) or deficit (−)	**−27,192**	**−33,600**	**−15,886**	**−6,140**									**−82,819**	......
Off-budget surplus (+) or deficit (−)	**+106**	**+215**	**+1,230**	**−352**									**+1,199**	......
Total surplus (+) or deficit (−)	**−27,087**	**−33,386**	**−14,656**	**−6,492**									**−81,620**	......
Totals prior year:														
Budget outlays	*81,028*	*79,950*	*77,587*	*76,817*									......	*315,382*
Budget surplus (+) or deficit (−)	*−28,777*	*−28,456*	*−15,184*	*−6,364*									......	*−78,781*
Off-budget surplus (+) or deficit (−)	*+768*	*−440*	*+616*	*−1,629*									......	*−685*
Total surplus (+) or deficit (−)	*−28,009*	*−28,896*	*−14,568*	*−7,993*									......	*−79,466*

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of January 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	$235	$820	-$585	$891	$1,011	-$120	$7,410	$7,912	$7,852
Black lung disability	48	50	-2	167	182	-15	....	....	....
FDIC	......	-67	67	......	443	-443	16,130	15,619	15,687
Federal disability insurance	1,723	1,620	103	5,626	5,074	552	5,704	6,398	6,455
Federal employees life and health	......	-28	28	......	-347	347	7,819	8,145	8,170
Federal employees retirement	410	1,603	-1,192	1,661	-990	2,652	130,016	147,320	146,156
Federal hospital insurance	4,829	4,029	800	15,401	15,384	17	21,176	20,478	32,067
Federal old-age and survivors insurance	18,433	14,346	4,087	58,287	52,746	5,541	30,968	35,331	27,979
Federal supplementary medical insurance	......	203	-203	(**)	-76	76	10,736	11,009	10,672
Revenue sharing	......	1,040	-1,040	4,185	2,166	2,019	....	....	....
Highways	1,102	835	267	4,266	4,144	122	11,942	12,205	12,578
Military advances	......	-50	50	......	237	-237	....	....	....
Railroad retirement	396	317	79	1,282	1,860	-578	4,232	4,227	5,087
Military retirement	......	4	-4	......	-8,944	8,944	11,635	20,583	20,581
Unemployment	1,211	1,893	-682	5,014	5,183	-170	17,009	17,410	16,483
Veterans life insurance	......	59	-59	......	-294	294	10,642	10,982	10,950
All other trust	38	43	-5	124	193	-69	1,573	1,543	1,585
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	28,426	26,716	1,710	96,903	77,973	18,930	286,991	319,162	322,302
Interfund receipts offset against trust fund outlays	4,146	4,146	......	40,479	40,479	......			
Total trust fund receipts and outlays	**32,572**	**30,862**	**1,710**	**137,381**	**118,451**	**18,930**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	48,283	56,133	-7,849	161,228	262,981	-101,753			
Interfund receipts offset against Federal fund outlays	28	28	......	279	279	......			
Total Federal fund receipts and outlays	**48,311**	**56,161**	**-7,849**	**161,507**	**263,260**	**-101,753**			
Total interfund receipts and outlays	**-4,174**	**-4,174**	......	**-44,942**	**-44,942**	......			
Net budget receipts and outlays	**76,709**	**82,849**	**-6,140**	**253,946**	**336,765**	**-82,819**			

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$40,150	$123,473	$115,322
Corporation income taxes	2,825	17,682	16,368
Social insurance taxes and contributions:			
Employment taxes and contributions	25,363	80,562	73,160
Unemployment insurance	1,211	5,014	5,394
Other retirement contributions	408	1,651	1,600
Excise taxes	3,167	12,395	12,611
Estate and gift taxes	587	2,239	2,151
Customs	1,097	4,239	4,146
Miscellaneous	1,901	6,692	5,850
Total	**76,710**	**253,946**	**236,601**
NET OUTLAYS			
National defense	20,945	88,772	79,803
International affairs	550	4,890	5,975
General science, space, and technology	689	3,268	2,978
Energy	248	1,496	1,536
Natural resources and environment	1,216	4,974	4,689
Agriculture	3,270	15,032	10,738
Commerce and housing credit	280	1,006	1,424
Transportation	2,025	9,681	8,768
Community and regional development	603	2,777	3,224
Education, training, employment and social services	2,666	10,081	9,686
Health	3,174	11,878	10,901
Social security and medicare	22,399	87,070	82,658
Income security	10,778	41,206	46,043
Veterans benefits and services	2,077	9,929	8,768
Administration of justice	646	2,212	2,092
General government	313	2,465	1,446
General purpose fiscal assistance	1,163	2,948	3,125
Interest	12,364	47,128	42,037
Undistributed offsetting receipts	−2,557	−10,049	−10,510
Total	**82,849**	**336,765**	**[1]315,382**

[1] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 920-985

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19__*
  -*Appendix, The Budget of the United States Government, FY 19__*
  -*The United States Budget in Brief, FY 19__*
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the February 1986
Statement will be 2:00 p.m. E.S.T. March 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
$27 per year (domestic), $33.75 per year (foreign).
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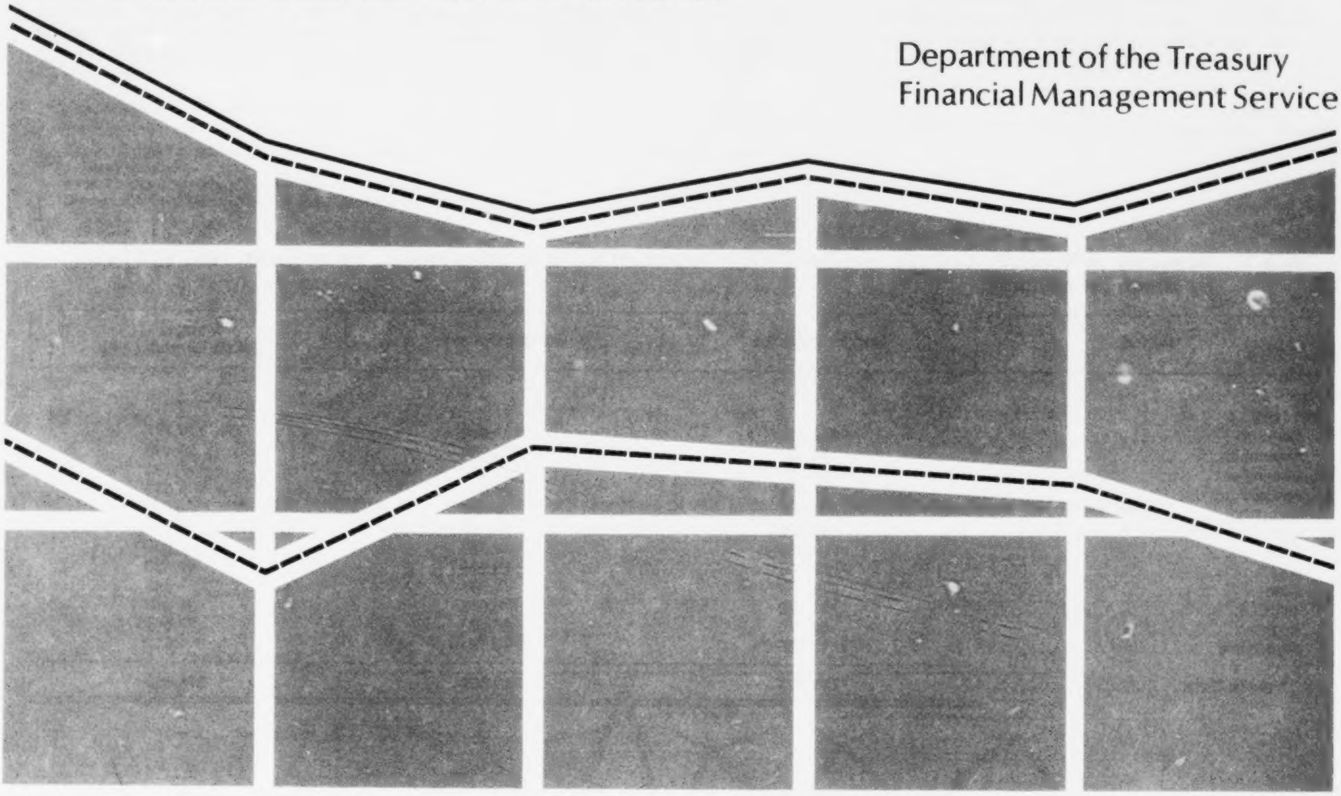
For Fiscal Year 1986,
Through February 28, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government



Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$81,028	$28,777
November	51,494	[1]79,950	28,456
December	62,404	[1]77,587	15,183
January	70,454	[1]76,817	6,364
February	[1]54,048	[1]74,876	20,827
March	49,606	78,067	28,461
April	94,593	82,228	−12,365
May	39,794	80,245	40,450
June	72,151	71,506	−645
July	[2]57,970	[2]78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	−617
Year-to-Date	**733,996**	**936,809**	**202,813**
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
February	53,370	78,290	24,920
Year-to-date	**307,316**	**415,055**	**107,739**

---

[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total budget and off-budget results:					
Budget receipts	$53,370	$307,316	$777,139	$290,650	$850,372
Budget outlays	78,290	415,055	975,308	390,258	993,098
Budget surplus (+) or deficit (−)	−24,920	−107,739	−198,169	−99,608	−142,726
Off-budget surplus (+) or deficit (−)	+340	+1,539	−4,620	−911	−905
Total surplus (+) or deficit (−)	−24,580	−106,200	−202,789	−100,519	−143,630
Means of financing:					
By Borrowing from the public	16,010	119,185	204,151	92,831	141,680
By Reduction of Cash and Monetary assets, increase (−)	12,969	−12,262	−2,940	12,945	......
By Other means	−4,400	−723	1,578	−5,257	1,950
Total budget and off-budget financing	24,580	106,200	202,789	100,519	143,630

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

... No transactions

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

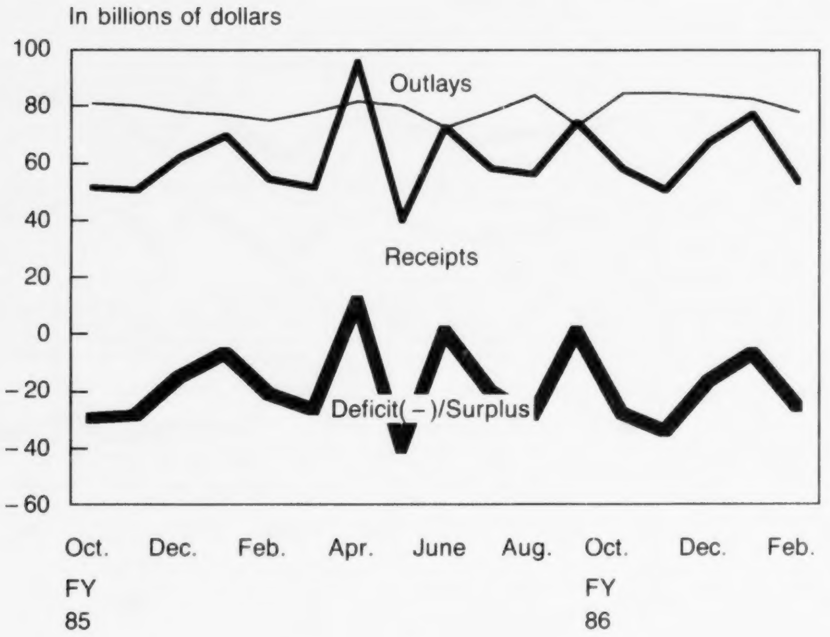

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

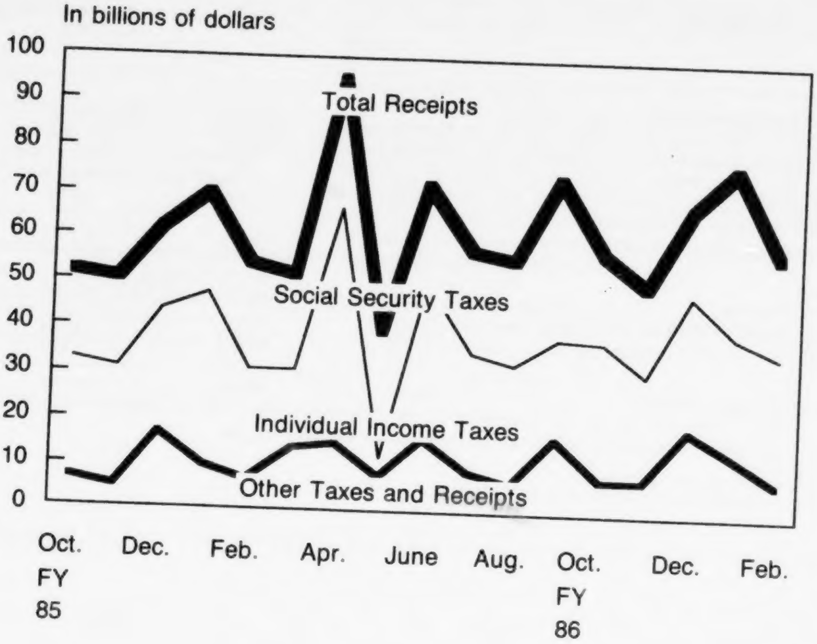

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

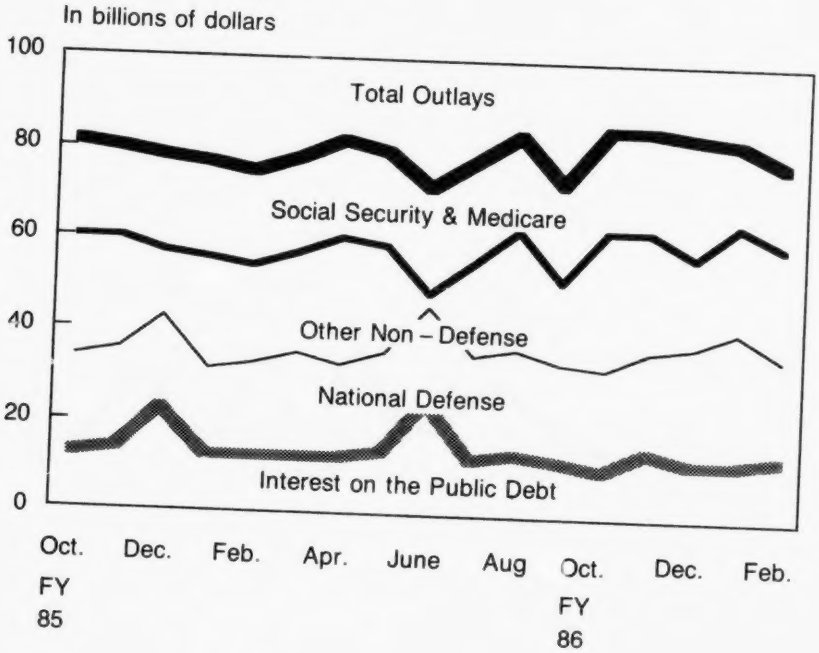

Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$25,370	$148,842	$139,091	$353,738
Corporation income taxes	620	18,302	18,121	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	19,207	99,769	93,257	252,114
Unemployment insurance	2,467	7,481	8,009	23,581
Other retirement contributions	372	2,023	1,968	4,743
Excise taxes	2,265	14,660	15,214	34,628
Estate and gift taxes	487	2,725	2,655	6,073
Customs duties	948	5,187	4,987	12,404
Miscellaneous receipts	1,635	8,327	7,348	18,993
Total	**53,370**	**307,316**	**290,650**	**777,139**
Budget Outlays				
Legislative Branch	133	698	632	1,946
The Judiciary	108	458	367	1,062
Executive Office of the President	9	49	48	111
Funds Appropriated to the President[2]	−240	3,811	5,758	12,285
Department of Agriculture[2]	4,021	27,313	23,467	51,488
Department of Commerce	119	819	860	2,001
Department of Defense—Military[2]	20,615	106,746	96,604	257,981
Department of Defense—Civil	1,678	8,566	6,943	20,587
Department of Education[2]	1,676	7,961	7,670	17,840
Department of Energy[2]	764	4,529	4,306	9,813
Department of Health and Human Services[2]	27,282	136,447	128,941	332,907
Department of Housing and Urban Development[2]	1,066	6,791	14,466	15,144
Department of the Interior[2]	313	1,956	2,028	4,865
Department of Justice	318	1,583	1,486	3,847
Department of Labor	2,178	9,539	9,683	23,124
Department of State	197	1,307	1,180	2,915
Department of Transportation[2]	1,698	11,137	9,927	26,443
Department of the Treasury:				
General revenue sharing	85	2,251	2,300	4,433
Interest on the public debt	13,976	78,232	74,851	196,100
Other[2]	−461	−3,707	−7,228	−15,784
Environmental Protection Agency	365	2,109	1,882	4,632
General Services Administration[2]	119	61	−162	46
National Aeronautics and Space Administration[2]	687	3,499	3,208	7,341
Office of Personnel Management	1,957	10,041	9,763	24,069
Small Business Administration[2]	−14	42	118	576
Veterans Administration	2,321	12,219	10,966	26,538
Other independent agencies[2]	248	5,385	5,180	10,147
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	−300
Employer share,employee retirement	−2,287	−11,259	−10,321	−29,126
Interest received by trust funds	−341	−12,176	−12,236	−31,072
Rents and royalties on the Outer Continental Shelf lands	−296	−1,373	−2,427	−5,450
Sale of Conrail	....	....	....	−1,200
Total	**78,290**	**415,055**	**[3]390,258**	**975,308**
Budget surplus (+) or deficit (−)	**−24,920**	**−107,739**	**−99,608**	**−198,169**
Off-budget surplus (+) or deficit (−)	**+340**	**+1,539**	**−911**	**−4,620**
Total surplus (+) or deficit (−)	**−24,580**	**−106,200**	**−100,519**	**−202,789**

[1] Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1987 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

[2] The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1967 Budget basis.

[3] Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$27,295			$134,784			$123,177		
Presidential Election Campaign Fund	2			3			1		
Other	1,253			21,001			18,826		
Total—Individual income taxes	**28,550**	**$3,181**	**$25,370**	**155,788**	**$6,946**	**$148,842**	**142,005**	**$2,913**	**$139,091**
Corporation income taxes	**1,941**	**1,321**	**620**	**24,383**	**6,081**	**18,302**	**24,592**	**6,470**	**18,121**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,501	......	11,501	61,737	......	61,737	57,876	......	57,876
Self-Employment Contributions Act taxes	474	......	474	1,129	......	1,129	1,049	......	1,049
Deposits by States	1,659	......	1,659	7,441	......	7,441	7,636	......	7,636
Taxes on benefits	6	......	6	1,620	......	1,620	1,529	......	1,529
Total—FOASI trust fund	13,641	......	13,641	71,927	......	71,927	68,090	......	68,090
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,106	......	1,106	5,933	......	5,933	5,618	......	5,618
Self-Employment Contributions Act taxes	45	......	45	116	......	116	111	......	111
Deposits by States	168	......	168	787	......	787	598	......	598
Taxes on benefits	(**)	......	(**)	110	......	110	105	......	105
Total—FDI trust fund	1,320	......	1,320	6,945	......	6,945	6,431	......	6,431
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,276	......	3,276	16,850	......	16,850	15,397	......	15,397
Self-Employment Contributions Act taxes	122	......	122	277	......	277	252	......	252
Deposits by States	488	......	488	2,159	......	2,159	1,601	......	1,601
Total—FHI trust fund	3,886	......	3,886	19,286	......	19,286	17,250	......	17,250
Railroad retirement accounts:									
Rail industry pension fund	221	(**)	221	734	4	730	640	10	631
Railroad social security equivalent benefit	140	......	140	743	......	743	718	......	718
Taxes on benefits	......	......	......	137	......	137	137	......	137
Total—Employment taxes and contributions	19,207	(**)	19,207	99,773	4	99,769	93,266	10	93,257
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,542	......	1,542	5,337	......	5,337	5,269	......	5,269
Federal Unemployment Tax Act taxes	925	2	923	2,059	31	2,028	2,685	15	2,670
Railroad Unemployment Ins. Act contributions	2	......	2	116	......	116	70	......	70
Total—Unemployment trust fund	2,469	2	2,467	7,512	31	7,481	8,023	15	8,009
Federal employees retirement contributions:									
Civil service retirement and disability fund	363	......	363	1,968	......	1,968	1,915	......	1,915
Foreign service retirement and disability fund	3	......	3	17	......	17	17	......	17
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	366	......	366	1,986	......	1,986	1,933	......	1,933
Other retirement contributions:									
Civil service retirement and disability fund	6	......	6	38	......	38	35	......	35
Total—Social insurance taxes and contributions	**22,048**	**1**	**22,046**	**109,308**	**35**	**109,273**	**103,258**	**24**	**103,233**
Excise taxes:									
Miscellaneous excise taxes[1]	1,097	131	966	8,338	302	8,037	8,416	189	8,227
Airport and airway trust fund	233	......	233	1,129	4	1,124	1,180	2	1,177
Highway trust fund	1,021	......	1,021	5,244	−43	5,287	5,511	−96	5,607
Black lung disability trust fund	44	......	44	211	......	211	203	......	203
Total—Excise taxes	**2,395**	**131**	**2,265**	**14,923**	**263**	**14,660**	**15,310**	**96**	**15,214**
Estate and gift taxes	**504**	**18**	**487**	**2,798**	**73**	**2,725**	**2,717**	**62**	**2,655**
Customs duties	**995**	**46**	**948**	**5,394**	**207**	**5,187**	**5,145**	**158**	**4,987**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,519	......	1,519	7,770	......	7,770	6,874	......	6,874
All other	115	(**)	115	560	3	557	479	6	474
Total—Miscellaneous receipts	**1,635**	**(**)**	**1,635**	**8,330**	**3**	**8,327**	**7,353**	**6**	**7,348**
Total—Budget receipts	**58,068**	**4,698**	**53,370**	**320,923**	**13,608**	**307,316**	**300,379**	**9,729**	**290,650**

[1] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$23	$114	$3	$111	$107	$2	$105
House of Representatives	40	1	39	205	4	201	190	3	187
Joint items	1	......	1	32	......	32	36	......	36
Congressional Budget Office	1	......	1	7	......	7	7	......	7
Architect of the Capitol	7	......	7	41	......	41	46	......	46
Library of Congress	15	......	15	105	......	105	94	......	94
Government Printing Office:									
Revolving fund (net)	13	......	13	17	......	17	-2	......	-2
General fund appropriations	2	......	2	45	......	45	35	......	35
General Accounting Office	29	......	29	127	......	127	112	......	112
United States Tax Court	1	......	1	11	......	11	8	......	8
Other Legislative Branch agencies	2	......	2	6	......	6	8	......	8
Proprietary receipts from the public	......	(**)	(**)	......	2	-2	......	2	-2
Intrabudgetary transactions	......	......	......	-2	......	-2	-3	......	-3
Total—Legislative Branch	**134**	**2**	**133**	**707**	**9**	**698**	**639**	**8**	**632**
The Judiciary:									
Supreme Court of the United States	1	......	1	6	......	6	7	......	7
Courts of appeals, district courts, and other judicial services	102	......	102	429	......	429	340	......	340
Other	5	......	5	23	......	23	20	......	20
Total—The Judiciary	**108**	......	**108**	**458**	......	**458**	**367**	......	**367**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	10	......	10	11	......	11
Office of Management and Budget	2	......	2	17	......	17	19	......	19
Other	5	......	5	22	......	22	19	......	19
Total—Executive Office of the President	**9**	......	**9**	**49**	......	**49**	**48**	......	**48**
Funds Appropriated to the President:									
Appalachian Regional Development programs	8	......	8	67	......	67	85	......	85
Disaster relief	31	......	31	165	......	165	84	......	84
International security assistance:									
Guarantee reserve fund	9	95	-85	351	387	-36	209	81	126
Foreign military sales credit	176	......	176	999	......	999	982	......	982
Economic support fund	50	......	50	2,219	......	2,219	2,375	......	2,375
Military assistance	120	......	120	236	......	236	415	......	415
Peacekeeping operations	3	......	3	22	......	22	17	......	17
Other	5	......	5	16	......	16	14	......	14
Proprietary receipts from the public	......	26	-26	......	55	-55	......	30	-30
Total—International security assistance	364	121	243	3,842	442	3,401	4,011	111	3,899
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	190	......	190	446	......	446
Inter-American Development Bank	7	......	7	130	......	130	137	......	137
Other	43	......	43	141	......	141	102	......	102
International organizations and programs	(**)	......	(**)	46	......	46	101	......	101
Total—Multilateral assistance	50	......	50	508	......	508	786	......	786
Agency for International Development:									
Functional development assistance program	111	(**)	111	619	2	617	519	1	517
Operating expenses, Agency for International Development	32	......	32	174	......	174	168	......	168
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	30	1	29	102	12	90	89	15	73
Proprietary receipts from the public	......	45	-45	......	329	-329	......	281	-281
Total—Agency for International Development	172	47	125	895	342	552	816	298	518
Trade and development program	1	......	1	6	......	6	5	......	5
Peace Corps	14	......	14	55	......	55	50	(**)	50
Overseas Private Investment Corporation	(**)	11	-10	1	40	-39	-19	31	-49
Inter-American Foundation	1	1	1	11	5	6	10	3	7
African Development Foundation	(**)	......	(**)	1	......	1	1	......	1
Total—International development assistance	239	58	181	1,477	387	1,090	1,650	332	1,318

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$424	......	−$424	−$918	......	−$918	$433	......	$433
Military sales programs:									
Foreign military sales trust fund	753	......	753	3,886	......	3,886	4,045	......	4,045
Other	7	$2	6	56	$10	46	−8	$34	−42
Proprietary receipts from the public	......	1,041	−1,041	......	3,937	−3,937	......	4,065	−4,065
Other	4	......	4	12	......	12	(**)	......	(**)
Total—Funds Appropriated to the President	**982**	**1,222**	**−240**	**8,587**	**4,776**	**3,811**	**10,300**	**4,542**	**5,758**
Department of Agriculture:									
Departmental administration	−8	......	−8	27	......	27	25	......	25
Agricultural Research Service	37	......	37	212	......	212	202	......	202
Cooperative State Research Service	24	......	24	109	......	109	100	......	100
Extension Service	29	......	29	142	......	142	137	......	137
Statistical Reporting Service	5	......	5	24	......	24	23	......	23
Economic Research Service	4	......	4	18	......	18	18	......	18
Foreign Agricultural Service	8	......	8	37	......	37	33	......	33
Foreign Assistance Programs	129	......	129	247	......	247	352	......	352
Agricultural Stabilization and Conservation Service	−17	......	−17	19	......	19	118	......	118
Federal Crop Insurance Corporation	45	3	42	391	107	283	359	113	246
Commodity Credit Corporation:									
Price Support and Related Programs	1,567	387	1,181	18,639	1,925	16,714	13,670	2,445	11,225
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration	3	1	2	14	1	13	15	1	15
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	(**)	(**)	(**)	(**)	(**)	......	......	......
Rural housing insurance fund	274	259	15	2,190	1,565	625	3,549	3,066	483
Agricultural credit insurance fund	1,010	239	771	2,069	2,648	−580	3,460	2,885	575
Rural development insurance fund	78	15	63	1,087	879	208	1,690	1,152	538
Rural water and waste disposal grants	10	......	10	85	......	85	66	......	66
Salaries and expenses	25	......	25	150	......	150	144	......	144
Other	5	......	5	17	......	17	12	......	12
Total—Farmers Home Administration	1,402	513	889	5,598	5,092	505	8,921	7,104	1,817
Soil Conservation Service:									
Conservation operations	25	......	25	151	......	151	157	......	157
Watershed and flood prevention operations	14	......	14	107	......	107	99	......	99
Other	4	......	4	29	......	29	31	......	31
Animal and Plant Health Inspection Service	21	......	21	105	......	105	117	......	117
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	52	......	52	215	......	215	297	......	297
Other	15	6	9	82	19	63	80	11	69
Food Safety and Inspection Service	29	......	29	151	......	151	149	......	149
Food and Nutrition Service:									
Food stamp program	983	......	983	4,822	......	4,822	4,913	......	4,913
Nutrition assistance for Puerto Rico	68	......	68	342	......	342	337	......	337
Child nutrition programs	321	......	321	1,689	......	1,689	1,650	......	1,650
Women, infants and children programs	137	......	137	671	......	671	635	......	635
Other	29	......	29	110	......	110	114	......	114
Total—Food and Nutrition Service	1,538	......	1,538	7,635	......	7,635	7,649	......	7,649
Forest Service:									
Forest research	9	......	9	48	......	48	48	......	48
National Forests system	68	......	68	606	......	606	468	......	468
Construction	18	......	18	124	......	124	139	......	139
Forest Service permanent appropriations	2	......	2	231	......	231	241	......	241
Cooperative work	7	......	7	−88	......	−88	47	......	47
Other	6	......	6	43	......	43	60	......	60
Total—Forest Service	111	......	111	964	......	964	1,003	......	1,003
Other	11	3	8	68	13	54	43	(**)	43
Proprietary receipts from the public	......	115	−115	......	513	−513	......	458	−458
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**5,048**	**1,027**	**4,021**	**34,984**	**7,671**	**27,313**	**33,599**	**10,132**	**23,467**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$4	......	$4	$17	......	$17	$16	......	$16
Bureau of the Census	−2	......	−2	75	......	75	73	......	73
Economic and Statistical Analysis	4	......	4	27	......	27	34	......	34
Economic Development Assistance	16	$4	13	166	$37	129	176	$35	141
Promotion of Industry and Commerce	23	......	23	107	......	107	102	......	102
Science and technology:									
National Oceanic and Atmospheric Administration	68	1	67	467	7	460	417	6	411
Patent and Trademark Office	6	......	6	39	......	39	46	......	46
National Bureau of Standards	7	......	7	52	......	52	46	......	46
National Telecommunications and Information Administration	1	......	1	13	......	13	14	......	14
Total—Science and technology	82	1	81	571	7	564	523	6	516
Proprietary receipts from the public	......	3	−3	......	27	−27	......	16	−16
Intrabudgetary transactions	(**)	......	(**)	−72	......	−72	−7	......	−7
Total—Department of Commerce	**127**	**8**	**119**	**891**	**72**	**819**	**917**	**57**	**860**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,279	......	2,279	11,067	......	11,067	10,276	......	10,276
Department of the Navy	1,891	......	1,891	9,745	......	9,745	9,000	......	9,000
Department of the Air Force	1,656	......	1,656	8,374	......	8,374	7,832	......	7,832
Total—Military personnel	5,826	......	5,826	29,186	......	29,186	27,108	......	27,108
Operation and maintenance:									
Department of the Army	1,607	......	1,607	8,152	......	8,152	7,810	......	7,810
Department of the Navy	1,635	......	1,635	9,850	......	9,850	10,053	......	10,053
Department of the Air Force	1,557	......	1,557	8,450	......	8,450	8,155	......	8,155
Defense agencies	628	......	628	3,227	......	3,227	2,832	......	2,832
Total—Operation and maintenance	5,427	......	5,427	29,679	......	29,679	28,850	......	28,850
Procurement:									
Department of the Army	1,125	......	1,125	6,165	......	6,165	5,650	......	5,650
Department of the Navy	1,935	......	1,935	10,988	......	10,988	10,308	......	10,308
Department of the Air Force	2,406	......	2,406	12,326	......	12,326	11,015	......	11,015
Defense agencies	91	......	91	402	......	402	427	......	427
Total—Procurement	5,556	......	5,556	29,882	......	29,882	27,401	......	27,401
Research, development, test, and evaluation:									
Department of the Army	288	......	288	1,566	......	1,566	1,614	......	1,614
Department of the Navy	699	......	699	3,700	......	3,700	3,044	......	3,044
Department of the Air Force	1,052	......	1,052	5,641	......	5,641	4,590	......	4,590
Defense agencies	360	......	360	1,679	......	1,679	1,341	......	1,341
Total—Research, development, test, and evaluation	2,399	......	2,399	12,587	......	12,587	10,588	......	10,588
Military construction:									
Department of the Army	90	......	90	586	......	586	403	......	403
Department of the Navy	91	......	91	537	......	537	496	......	496
Department of the Air Force	92	......	92	671	......	671	569	......	569
Defense agencies	38	......	38	169	......	169	149	......	149
Total—Military construction	311	......	311	1,963	......	1,963	1,616	......	1,616
Family housing	231	......	231	1,140	......	1,140	991	......	991
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	102	......	102	475	......	475	198	......	198
Department of the Navy	417	......	417	566	......	566	−21	......	−21
Department of the Air Force	168	......	168	383	......	383	302	......	302
Defense agencies	40	......	40	887	......	887	−99	......	−99
Other	29	23	6	137	121	17	113	125	−12
Proprietary receipts from the public	......	−122	122	......	338	−338	......	545	−545
Intrabudgetary transactions	11	......	11	321	......	321	226	......	226
Total—Department of Defense—Military	**20,517**	**−99**	**20,615**	**107,206**	**459**	**106,746**	**97,274**	**670**	**96,604**

Table continued on next page.

Table 5. Outlays of the U.S. Government; February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$10	......	$10	$52	......	$52	$52	......	$52
Construction, general	69	......	69	369	......	369	433	......	433
Operation and maintenance, general	90	......	90	500	......	500	491	......	491
Flood control	23	......	23	189	......	189	179	......	179
Other	7	......	7	123	......	123	135	......	135
Proprietary receipts from the public	......	-$7	7	......	$10	-10	......	$29	-29
Total—Corps of Engineers	199	-7	206	1,232	10	1,222	1,290	29	1,260
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,467	......	1,467	7,314	......	7,314	5,668	......	5,668
Intrabudgetary transactions	......	......	......	-10,500	......	-10,500	-9,500	......	-9,500
Other	6	(**)	6	33	(**)	33	17	(**)	17
Proprietary receipts from the public	......	(**)	(**)	......	3	-3	......	3	-3
Total—Department of Defense—Civil	**1,671**	**-7**	**1,678**	**8,579**	**13**	**8,566**	**6,975**	**32**	**6,943**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	293	......	293	1,855	......	1,855	1,787	......	1,787
Impact aid	34	......	34	369	......	369	342	......	342
Special programs	104	......	104	333	......	333	519	......	519
Indian education	3	......	3	29	......	29	43	......	43
Total—Office of Elementary and Secondary Education	434	......	434	2,586	......	2,586	2,690	......	2,690
Office of Bilingual Education and Minority Languages Affairs	-42	......	-42	38	......	38	84	......	84
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	88	......	88	521	......	521	472	......	472
Rehabilitation services and handicapped research	88	......	88	490	......	490	368	......	368
Office of Vocational and Adult Education	69	......	69	394	......	394	250	......	250
Office of Postsecondary Education:									
College housing loans	(**)	3	-3	37	73	-35	57	163	-106
Student financial assistance	512	......	512	2,140	......	2,140	1,768	......	1,768
Guaranteed student loans	445	......	445	1,395	......	1,395	1,609	......	1,609
Higher education	32	......	32	204	......	204	214	......	214
Higher education facilities loans and insurance	(**)	......	(**)	-14	......	-14	20	......	20
Total—Office of Postsecondary Education	988	3	985	3,761	73	3,689	3,669	163	3,506
Office of Educational Research and Improvement	12	......	12	62	......	62	50	......	50
Special institutions	17	......	17	92	......	92	138	......	136
Departmental management	25	......	25	119	......	119	119	......	119
Proprietary receipts from the public	......	(**)	(**)	......	10	-10	......	6	-6
Total—Department of Education	**1,679**	**3**	**1,676**	**8,063**	**82**	**7,981**	**7,839**	**169**	**7,670**
Department of Energy:									
Atomic energy defense activities	546	......	546	3,099	......	3,099	2,870	......	2,870
Energy programs:									
General science and research activities	57	......	57	283	......	283	275	......	275
Energy supply, R and D activities	127	......	127	937	......	937	915	......	915
Uranium supply and enrichment activities	96	......	96	487	......	487	671	......	671
Fossil energy research and development	27	......	27	141	......	141	132	......	132
Naval petroleum and oil shale reserves	12	......	12	65	......	65	58	......	58
Energy conservation	36	......	36	195	......	195	185	......	185
Strategic petroleum reserve	14	......	14	79	......	79	94	......	94
Nuclear waste disposal fund	30	......	30	155	......	155	114	......	114
Other	25	......	25	126	......	126	119	......	119
Total—Energy programs	424	......	424	2,470	......	2,470	2,563	......	2,563
Power Marketing Administration	73	94	-21	481	479	2	522	633	-111
Departmental administration	10	......	10	158	......	158	141	......	141
Proprietary receipts from the public	......	222	-222	......	1,191	-1,191	......	1,157	-1,157
Intrabudgetary transactions	28	......	28	-9	......	-9	(**)	......	(**)
Total—Department of Energy	**1,080**	**316**	**764**	**6,199**	**1,670**	**4,529**	**6,096**	**1,790**	**4,306**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	$36	(**)	$36	$181	$1	$180	$174	$1	$173
Health Resources and Services Administration:									
Public enterprise funds	1	......	1	14	......	14	6	......	6
Health resources and services	115	......	115	576	......	576	613	......	613
Indian health and facilities	68	......	68	365	......	365	369	......	369
Centers for Disease Control	36	......	36	164	......	164	161	......	161
National Institutes of Health:									
Cancer research	103	......	103	508	......	508	462	......	462
Heart, lung, and blood research	70	......	70	346	......	346	300	......	300
Arthritis, diabetes, and digestive and kidney diseases	47	......	47	224	......	224	205	......	205
Neurological and communicative disorders and stroke	30	......	30	158	......	158	142	......	142
Allergy and infectious diseases	28	......	26	147	......	147	139	......	139
General medical sciences	35	......	35	181	......	181	179	......	179
Child health and human development	24	......	24	131	......	131	121	......	121
Other research institutes	52	......	52	251	......	251	238	......	238
Research resources	21	......	21	118	......	118	107	......	107
Other	24	......	24	14	......	14	2	......	2
Total—National Institutes of Health	431	......	431	2,077	......	2,077	1,895	......	1,895
Alcohol, Drug Abuse, and Mental Health Administration	82	......	82	410	......	410	393	......	393
Office of Assistant Secretary for Health	19	......	19	79	......	79	76	......	76
Total—Public Health Service	788	(**)	788	3,867	1	3,866	3,686	1	3,685
Health Care Financing Administration:									
Grants to States for Medicaid	1,878	......	1,878	10,045	......	10,045	9,156	......	9,156
Payments to health care trust funds	1,499	......	1,499	7,001	......	7,001	7,618	......	7,618
Program management	19	......	19	33	......	33	44	......	44
Federal hospital insurance trust fund:									
Benefit payments	3,837	......	3,837	20,170	......	20,170	20,029	......	20,029
Administrative expenses and construction	61	......	61	315	......	315	304	......	304
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	3,899	......	3,899	20,484	......	20,484	20,346	......	20,346
Federal supplementary medical ins. trust fund:									
Benefit payments	1,772	......	1,772	10,147	......	10,147	8,522	......	8,522
Administrative expenses and construction	77	......	77	409	......	409	430	......	430
Total—FSMI trust fund	1,849	......	1,849	10,556	......	10,556	8,952	......	8,952
Total—Health Care Financing Administration	9,143	......	9,143	48,119	......	48,119	46,116	......	46,116
Social Security Administration:									
Payments to social security trust funds	101	......	101	3,505	......	3,505	1,595	......	1,595
Special benefits for disabled coal miners	83	......	83	421	......	421	433	......	433
Supplemental security income program	853	......	853	4,942	......	4,942	3,931	......	3,931
Assistance payments program	880	......	880	3,944	......	3,944	3,674	......	3,674
Child support enforcement	60	......	60	291	......	291	248	......	248
Low income home energy assistance	408	......	408	1,336	......	1,336	1,350	......	1,350
Refugee and entrant assistance	40	......	40	160	......	160	236	......	236
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,589	......	14,589	71,191	......	71,191	67,736	......	67,736
Administrative expenses and construction	109	......	109	691	......	691	664	......	664
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	21	......	21	493	......	493	741	......	741
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,719	......	14,719	72,519	......	72,519	69,453	......	69,453

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	$1,622	......	$1,622	$7,921	......	$7,921	$7,599	......	$7,599
Administrative expenses and construction	51	......	51	258	......	258	252	......	252
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,673	......	1,673	8,193	......	8,193	7,881	......	7,881
Total—Social Security Administration	18,817	......	18,817	95,311	......	95,311	88,799	......	88,799
Human Development Services:									
Social services block grant	296	......	296	1,081	......	1,081	1,170	......	1,170
Human development services	189	......	189	841	......	841	785	......	785
Family social services	102	......	102	342	......	342	284	......	284
Work incentives	11	......	11	47	......	47	91	......	91
Community services	26	......	26	150	......	150	165	......	165
Other	(**)	(**)	(**)	(**)	$2	−2	2	$1	(**)
Total—Human Development Services	625	(**)	624	2,461	2	2,458	2,497	1	2,495
Departmental management	10	......	10	95	......	95	105	......	105
Proprietary receipts from the public	......	$481	−481	......	2,404	−2,404	......	2,307	−2,307
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,475	......	−1,475	−7,758	......	−7,758	−7,512	......	−7,512
Payments for tax and other credits[1]:									
Federal old-age and survivors insurance trust fund	−92	......	−92	−2,471	......	−2,471	−1,465	......	−1,465
Federal disability insurance trust fund	−9	......	−9	−1,034	......	−1,034	−130	......	−130
Federal hospital insurance trust fund	−24	......	−24	757	......	757	−106	......	−106
Other	−21	......	−21	−493	......	−493	−741	......	−741
Total—Department of Health and Human Services	**27,763**	**481**	**27,282**	**138,854**	**2,407**	**136,447**	**131,250**	**2,309**	**128,941**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	180	409	−229	1,187	1,841	−654	1,150	1,495	−345
Housing for the elderly or handicapped fund	42	39	2	449	184	265	429	175	254
Other	1	4	−3	14	24	−10	23	22	1
Rent supplement payments	2	......	2	19	......	19	93	......	93
Homeownership assistance	22	......	22	118	......	118	115	......	115
Rental housing assistance	53	......	53	252	......	252	249	......	249
Low-rent public housing	139	......	139	1,004	......	1,004	1,008	......	1,008
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	617	......	617	3,144	......	3,144	2,707	......	2,707
Other	9	......	9	30	......	30	6	......	6
Total—Housing Programs	1,064	452	612	6,216	2,048	4,168	5,784	1,692	4,092
Public and Indian Housing:									
Low-rent housing—loans and other expenses	104	6	98	524	46	479	8,302	196	8,105
Payments for operation of low-income housing projects	105	......	105	498	......	498	503	......	503
Total—Public and Indian Housing	210	6	204	1,023	46	977	8,805	196	8,609
Government National Mortgage Association:									
Special assistance functions fund	......	......	......	......	......	......	......	......	......
Emergency mortgage purchase assistance	......	......	......	......	......	......	......	......	......
Management and liquidating functions fund	12	25	−13	204	317	−113	323	467	−144
Guarantees of mortgage-backed securities	1	30	−29	7	127	−120	11	110	−99
Participation sales fund	18	......	18	−16	......	−16	−40	......	−40
Total—Government National Mortgage Association	31	55	−24	195	444	−249	294	577	−283
Community Planning and Development:									
Public enterprise fund	8	13	−5	48	53	−5	57	61	−4
Community development grants	230	......	230	1,509	......	1,509	1,716	......	1,716
Urban development action grants	29	......	29	213	......	213	182	......	182
Other	7	......	7	31	......	31	6	......	6
Total—Community Planning and Development	274	13	261	1,801	53	1,748	1,960	61	1,899
Management and administration	9	......	9	121	......	121	130	......	130
Other	3	......	3	25	......	25	20	......	20
Total—Department of Housing and Urban Development	**1,591**	**525**	**1,066**	**9,382**	**2,591**	**6,791**	**16,992**	**2,527**	**14,466**

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$34	......	$34	$182	......	$182	$174	......	$174
Payments in lieu of taxes	(*)	......	(**)	(**)	......	(**)	1	......	1
Payments to States and counties for general purpose fiscal assistance	(**)	......	(**)	15	......	15	78	......	78
Other	8	......	8	35	......	35	47	......	47
Minerals Management Service	60	......	60	284	......	284	302	......	302
Office of Surface Mining Reclamation and Enforcement	22	......	22	131	......	131	109	......	109
Total—Land and minerals management	123	......	123	647	......	647	711	......	711
Water and science:									
Bureau of Reclamation:									
Construction program	58	−$3	60	362	$28	333	276	$30	247
Operation and maintenance	12	......	12	62	......	62	59	......	59
Other	16	......	16	66	......	66	52	......	52
Geological Survey	−21	......	−21	171	......	171	189	......	189
Bureau of Mines	12	2	10	64	13	51	72	8	64
Total—Water and science	77	−1	78	724	41	683	649	38	611
Fish and wildlife and parks:									
United States Fish and Wildlife Service	55	......	55	239	......	239	238	......	238
National Park Service	65	......	65	395	......	395	457	......	457
Total—Fish and wildlife and parks	120	......	120	635	......	635	694	......	694
Bureau of Indian Affairs:									
Operation of Indian programs	76	......	76	400	......	400	427	......	427
Construction	9	......	9	45	......	45	58	......	58
Indian tribal funds	39	......	39	137	......	137	154	......	154
Other	6	1	6	19	4	15	25	4	21
Total—Bureau of Indian Affairs	130	1	130	601	4	597	664	4	660
Territorial and International Affairs	11	......	11	85	......	85	77	......	77
Departmental offices	9	......	9	57	......	57	33	......	33
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	......	......	......	−1	1	......	1	−1
Other	......	157	−157	......	743	−743	......	756	−756
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−3	......	−3
Total—Department of the Interior	**470**	**157**	**313**	**2,743**	**787**	**1,956**	**2,826**	**798**	**2,028**
Department of Justice:									
General administration	9	......	9	54	......	54	39	......	39
United States Parole Commission	1	......	1	4	......	4	3	......	3
Legal activities	49	......	49	284	......	284	329	......	329
Interagency law enforcement	(**)	......	(**)	6	......	6	49	......	49
Federal Bureau of Investigation	91	......	91	514	......	514	427	......	427
Drug Enforcement Administration	24	......	24	143	......	143	129	......	129
Immigration and Naturalization Service	41	......	41	243	......	243	219	......	219
Federal Prison System	51	3	48	273	13	260	242	10	232
Office of Justice Programs	14	(**)	14	59	(**)	59	57	......	57
Other	40	......	40	17	......	17	1	......	1
Total—Department of Justice	**320**	**3**	**318**	**1,596**	**13**	**1,583**	**1,496**	**10**	**1,486**
Department of Labor:									
Employment and Training Administration:									
Program administration	7	......	7	27	......	27	27	......	27
Training and employment services	247	......	247	1,244	......	1,244	1,090	......	1,090
Community service employment for older Americans	35	......	35	136	......	136	127	......	127
Federal unemployment benefits and allowances	2	......	2	11	......	11	2	......	2
State unemployment insurance and employment service operation	−17	......	−17	32	......	32	64	......	64
Advances to the unemployment trust fund and other funds	6	......	6	22	......	22	825	......	825
Other	(**)	......	(**)	−2	......	−2	−10	......	−10

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,518	......	$1,518	$6,590	......	$6,590	$6,898	......	$6,898
State administrative expenses	206	......	206	943	......	943	934	......	934
Federal administrative expenses	19	......	19	58	......	58	57	......	57
Veterans employment and training	13	......	13	49	......	49	43	......	43
Interest on refunds of taxes	(**)	......	(**)	3	......	3	1	......	1
Repayment of advances from the general fund	......	......	......	175	......	175	340	......	340
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	20	......	20	91	......	91	85	......	85
Administrative expenses	2	......	2	14	......	14	9	......	9
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,779	......	1,779	7,924	......	7,924	8,373	......	8,373
Total—Employment and Training Administration	2,059	......	2,059	9,393	......	9,393	10,497	......	10,497
Labor-Management Services	5	......	5	24	......	24	23	......	23
Pension Benefit Guaranty Corporation	18	$25	−8	89	$89	(**)	73	$63	10
Employment Standards Administration:									
Salaries and expenses	21	......	21	88	......	88	73	......	73
Special benefits	−1	......	−1	−190	......	−190	−229	......	−229
Black lung disability trust fund	52	......	52	235	......	235	254	......	254
Special workers' compensation expenses	5	......	5	26	......	26	23	......	23
Occupational Safety and Health Administration	19	......	19	87	......	87	86	......	86
Mine Safety and Health Administration	10	......	10	64	......	64	64	......	64
Bureau of Labor Statistics	18	......	18	68	......	68	55	......	55
Departmental management	6	......	6	52	......	52	57	......	57
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	−12	......	−12	−308	......	−308	−1,228	......	−1,228
Total—Department of Labor	**2,201**	**25**	**2,176**	**9,629**	**89**	**9,539**	**9,747**	**64**	**9,683**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	125	......	125	517	......	517	449	......	449
Acquisition, operation, and maintenance of buildings abroad	14	......	14	100	......	100	56	......	56
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	20	......	20	99	......	99	74	......	74
Other	(**)	......	(**)	10	......	10	9	......	9
Total—Administration of Foreign Affairs	159	......	159	832	......	832	695	......	695
International Organizations and Conferences	3	......	3	377	......	377	437	......	437
International Commissions	1	......	1	13	......	13	12	......	12
Migration and Refugee Assistance	26	......	26	140	......	140	147	......	147
International Narcotics Control	7	......	7	25	......	25	21	......	21
Other	(**)	......	(**)	26	......	26	17	......	17
Proprietary receipts from the public	......	......	......	......	−1	1	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−108	......	−108	−148	......	−148
Total—Department of State	**197**	......	**197**	**1,307**	**−1**	**1,307**	**1,181**	**(**)**	**1,180**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	773	......	773	5,551	......	5,551	4,852	......	4,852
Other	9	......	9	13	1	11	15	......	15
Other programs	15	......	15	90	......	90	147	......	147
Total—Federal Highway Administration	797	......	797	5,654	1	5,652	5,013	......	5,013
National Highway Traffic Safety Administration:									
Operations and research	2	......	2	29	......	29	29	......	29
Trust fund share of highway safety programs	13	......	13	59	......	59	38	......	38
Other	(**)	......	(**)	−2	......	−2	1	......	1

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	$15	$1	$14	$26	$21	$5
Northeast corridor improvement program	$11	......	$11	52	......	52	68	......	68
Grants to National Railroad Passenger Corporation	1	......	1	347	......	347	385	......	385
Other	9	......	9	50	......	50	46	......	46
Total—Federal Railroad Administration	21	(**)	21	464	1	463	526	21	505
Urban Mass Transportation Administration:									
Formula grants	79	......	79	453	......	453	439	......	439
Discretionary grants	43	......	43	336	......	336	129	......	129
Other	68	......	68	428	......	428	678	......	678
Federal Aviation Administration:									
Operations	616	......	616	808	......	808	772	......	772
Other	9	......	9	42	......	42	46	(**)	46
Airport and airway trust fund:									
Grants-in-aid for airports	70	......	70	399	......	399	362	......	362
Facilities and equipment	58	......	58	272	......	272	157	......	157
Research, engineering and development	22	......	22	113	......	113	91	......	91
Operations	−415	......	−415	366	......	366	398	......	398
Total—Airport and airway trust fund	−266	......	−266	1,150	......	1,150	1,008	......	1,008
Total—Federal Aviation Administration	359	......	359	2,000	......	2,000	1,826	(**)	1,826
Coast Guard:									
Operating expenses	130	......	130	716	......	716	716	......	716
Acquisition, construction, and improvements	24	......	24	177	......	177	196	......	196
Retired pay	30	......	30	140	......	140	110	......	110
Other	9	(**)	9	52	2	50	49	2	48
Total—Coast Guard	193	(**)	193	1,085	2	1,083	1,071	2	1,069
Maritime Administration:									
Public enterprise funds	122	$35	87	520	99	420	61	66	−5
Ship construction	(**)	......	(**)	(**)	......	(**)	1	......	1
Operating-differential subsidies	22	......	22	131	......	131	148	......	148
Other	4	......	4	32	......	32	44	......	44
Other	16	(**)	16	89	5	84	45	5	40
Proprietary receipts from the public	......	4	−4	......	27	−27	......	23	−23
Intrabudgetary transactions	−1	......	−1	−3	......	−3	−4	......	−4
Total—Department of Transportation	**1,738**	**40**	**1,698**	**11,273**	**136**	**11,137**	**10,044**	**118**	**9,927**
Department of the Treasury:									
Office of the Secretary	−117	......	−117	−326	......	−326	−133	......	−133
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	3	......	3	3	......	3
General revenue sharing	85	......	85	2,251	......	2,251	2,300	......	2,300
Federal Law Enforcement Training Center	2	......	2	5	......	5	6	......	6
Financial Management Service:									
Salaries and expenses	17	......	17	96	......	96	93	......	93
Claims, judgements, and relief acts	14	......	14	94	......	94	101	......	101
Advances to the railroad retirement account	......	......	......	......	......	......	......	......	......
Payments to Synthetic Fuels Corporation	4	......	4	17	......	17	16	......	16
Other	1	......	1	540	......	540	4	......	4
Total—Financial Management Service	36	......	36	747	......	747	214	......	214
Bureau of Alcohol, Tobacco and Firearms	14	......	14	72	......	72	72	......	72
United States Customs Service	65	......	65	335	......	335	319	......	319
Bureau of Engraving and Printing	−1	......	−1	−15	......	−15	−12	......	−12
Bureau of the Mint	13	......	13	58	......	58	43	......	43
Bureau of the Public Debt	20	......	20	91	......	91	79	......	79

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$4	......	$4	$36	......	$36	$46	......	$46
Processing tax returns	113	......	113	524	......	524	411	......	411
Examinations and appeals	95	......	95	591	......	591	588	......	588
Investigation, collection and taxpayer service	86	......	86	448	......	448	439	......	439
Payment where credit exceeds liability for tax	95	......	95	112	......	112	60	......	60
Refunding internal revenue collections, interest	252	......	252	829	......	829	491	......	491
Internal revenue collections for Puerto Rico	18	......	18	95	......	95	158	......	158
Other	(**)	(**)	-1	1	$1	(**)	1	$1	(**)
Total—Internal Revenue Service	663	(**)	663	2,636	1	2,636	2,195	1	2,194
United States Secret Service	22	......	22	121	......	121	140	......	140
Comptroller of the Currency	15	$2	12	100	116	-15	70	90	-20
Interest on the public debt:									
Public issues (accrual basis)	12,997	......	12,997	64,687	......	64,687	60,503	......	60,503
Special issues (cash basis)	979	......	979	13,546	......	13,546	14,348	......	14,348
Total—Interest on the public debt	13,976	......	13,976	78,232	......	78,232	74,851	......	74,851
Proprietary receipts from the public	(**)	564	-564	(**)	1,496	-1,496	......	1,696	-1,696
Receipts from off-budget Federal entities	......	533	-533	......	4,175	-4,175	......	5,097	-5,097
Intrabudgetary transactions	-92	......	-92	-1,748	......	-1,748	-3,341	......	-3,341
Total—Department of the Treasury	**14,701**	**1,100**	**13,600**	**82,564**	**5,787**	**76,777**	**76,807**	**6,884**	**69,923**
Environmental Protection Agency:									
Salaries and expenses	49	......	49	283	......	283	259	......	259
Research and development	16	......	16	79	......	79	59	......	59
Abatement, control, and compliance	43	......	43	167	......	167	167	......	167
Construction grants	215	......	215	1,388	......	1,388	1,272	......	1,272
Hazardous substance response trust fund	42	......	42	198	......	198	126	......	126
Other	1	(**)	1	2	(**)	1	46	(**)	46
Proprietary receipts from the public	......	(**)	(**)	......	7	-7	......	3	-3
Intrabudgetary transactions	......	......	......	......	......	......	-44	......	-44
Total—Environmental Protection Agency	**365**	**(**)**	**365**	**2,117**	**8**	**2,109**	**1,886**	**3**	**1,882**
General Services Administration:									
Real property activities	102	......	102	-182	......	-182	-180	......	-180
Personal property activities	15	......	15	202	......	202	21	......	21
Office of Information Resources Management	19	......	19	-13	......	-13	-2	......	-2
Federal property resources activities	3	......	3	-43	......	-43	-164	......	-164
General activities	11	......	11	59	......	59	61	(**)	61
Proprietary receipts from the public	......	3	-3	......	19	-19	......	139	-139
Other	(**)	28	-28	(**)	-57	57	......	-240	240
Total—General Services Administration	**150**	**31**	**119**	**23**	**-38**	**61**	**-264**	**-101**	**-162**
National Aeronautics and Space Administration:									
Research and development	205	......	205	1,111	......	1,111	828	......	828
Space flight, control, and data communications	358	......	358	1,727	......	1,727	1,755	......	1,755
Construction of facilities	20	......	20	85	......	85	69	......	69
Research and program management	104	......	104	576	......	576	556	......	556
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**687**	**......**	**687**	**3,499**	**......**	**3,499**	**3,208**	**......**	**3,208**
Office of Personnel Management:									
Salaries and expenses	12	......	12	83	......	83	74	......	74
Government payment for annuitants, employees health benefits	111	......	111	614	......	614	610	......	610
Payment to civil service retirement and disability fund	(**)	......	(**)	1	......	1	[illegible]	......	1
Civil service retirement and disability fund	1,965	......	1,965	9,859	......	9,859	9,545	......	9,545
Employees health benefits fund	507	477	30	2,703	2,802	-98	2,716	2,832	-116
Employees life insurance fund	79	242	-162	369	750	-381	356	695	-339
Retired employees health benefits fund	1	1	(**)	5	5	(**)	7	7	(**)
Other	4	......	4	-21	......	-21	5	......	5
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	-1	......	-1	-3	......	-3
Other	-3	......	-3	-14	......	-14	-14	......	-14
Total—Office of Personnel Management	**2,676**	**720**	**1,957**	**13,598**	**3,556**	**10,041**	**13,296**	**3,533**	**9,763**

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$68	$69	-$1	$358	$382	-$24	$392	$327	$65
Disaster loan fund	23	56	-34	279	345	-66	320	383	-63
Other	(**)	1	-1	13	7	7	12	6	6
Salaries and expenses	22	......	22	123	......	123	109	......	109
Other	(**)	......	(**)	1	......	1	......	(**)	(**)
Total—Small Business Administration	**113**	**126**	**-14**	**775**	**733**	**42**	**833**	**715**	**118**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	129	61	67	710	681	30	664	514	150
Direct loan revolving fund	2	4	-2	10	24	-14	12	26	-14
Other	28	30	-2	181	185	-4	166	197	-31
Compensation and pensions	1,277	......	1,277	7,108	......	7,108	5,869	......	5,869
Readjustment benefits	105	......	105	509	......	509	546	......	546
Medical care	703	......	703	3,776	......	3,776	3,575	......	3,575
Medical and prosthetic research	14	......	14	79	......	79	105	......	105
General operating expenses	48	......	48	325	......	325	342	......	342
Construction projects	41	......	41	231	......	231	215	......	215
Post-Vietnam era veterans education account	20	......	20	103	......	103	79	......	79
Insurance funds:									
National service life	85	......	85	421	......	421	386	......	386
United States government life	4	......	4	18	......	18	18	......	18
Veterans special life	6	5	2	31	66	-35	29	62	-33
Other	18	......	18	49	......	49	64	......	64
Proprietary receipts from the public:									
National service life	(**)	51	-51	......	181	-181	......	176	-176
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	22	-22	......	118	-118	......	83	-83
Intrabudgetary transactions	16	......	16	-79	......	-79	-46	......	-46
Total—Veterans Administration	**2,496**	**175**	**2,321**	**13,474**	**1,254**	**12,219**	**12,024**	**1,058**	**10,966**
Independent agencies:									
Action	13	......	13	77	......	77	51	......	51
Board for International Broadcasting	4	......	4	51	......	51	58	......	58
Consumer Product Safety Commission	3	......	3	15	......	15	15	......	15
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	9	......	9	514	......	514	505	......	505
Loans and repayable advances	......	......	......	......	35	-35	......	107	-107
Equal Employment Opportunity Commission	12	......	12	70	......	70	68	......	68
Export-Import Bank of the United States	73	293	-220	1,060	1,557	-497	1,397	1,812	-415
Federal Communications Commission	7	......	7	40	......	40	40	......	40
Federal Deposit Insurance Corporation	478	1,038	-560	2,533	2,649	-117	1,349	2,272	-923
Federal Emergency Management Agency:									
Public enterprise funds	39	18	21	260	98	163	127	141	-14
Salaries and expenses	11	......	11	53	......	53	59	......	59
Emergency management and planning assistance	20	......	20	118	......	118	159	......	159
Emergency food distribution and shelter program	(**)	......	(**)	19	......	19	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	17	16	1	34	34	(**)
Federal Savings and Loan Insurance Corp. fund	196	197	-1	881	1,110	-229	1,559	674	886
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	4	......	4	27	......	27	26	......	26
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Other	1	(**)	1	3	1	3	3	1	3
Interstate Commerce Commission	3	......	3	21	......	21	24	......	24
Legal Services Corporation	29	......	29	133	......	133	124	......	124
Merit Systems Protection Board	2	......	2	10	......	10	9	......	9
National Archives and Record Administration	9	......	9	49	......	49	42	(**)	42
National Credit Union Administration:									
Central liquidity facility	8	7	1	72	68	4	625	606	20
Other	-5	16	-21	4	220	-215	65	784	-719

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$9	......	$9	$67	......	$67	$68	......	$68
National Endowment for the Humanities	9	......	9	51	......	51	55	......	55
Institute of Museum Services	4	......	4	10	......	10	10	......	10
National Labor Relations Board	9	......	9	59	......	59	57	......	57
National Science Foundation	114	......	114	552	......	552	472	......	472
National Transportation Safety Board	2	......	2	9	......	9	9	......	9
Nuclear Regulatory Commission	38	......	38	179	......	179	198	......	198
Panama Canal Commission	32	$31	1	168	$178	-9	170	$168	2
Postal Service (payment to the Postal Service fund)	......	......	......	380	......	380	619	......	619
Railroad Retirement Board:									
Federal windfall subsidy	33	......	33	164	......	164	167	......	167
Payment to railroad unemployment insurance trust fund	23	......	23	49	......	49	9	......	9
Milwaukee railroad restructuring, administration	1	......	1	1	......	1	-1	......	-1
Railroad retirement accounts:									
Social security equivalent benefit account	296	......	296	1,543	......	1,543	1,471	......	1,471
Benefits payments and claims	179	......	179	899	......	899	915	......	915
Advances to the railroad retirement account from the FOASI trust fund	-62	......	-62	-288	......	-288	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-5	......	-5	-22	......	-22	(**)	......	(**)
Disbursements for the payment of FOASI benefits	59	......	59	288	......	288	-1	......	-1
Disbursements for the payment of FDI benefits	4	......	4	22	......	22	(**)	......	(**)
Administrative expenses	3	......	3	17	......	17	18	......	18
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	5	......	5
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	......	......	......	-25	......	-25	-32	......	-32
Interest on advances to railroad unemployment insurance account	......	......	......	......	......	......	-5	......	-5
Total—Railroad Retirement Board	532	......	532	2,648	......	2,648	2,547	......	2,547
Securities and Exchange Commission	8	......	8	46	......	46	44	......	44
Smithsonian Institution	17	......	17	93	......	93	93	......	93
Tennessee Valley Authority	379	380	-2	2,181	1,890	290	2,326	1,984	342
United States Information Agency	62	(**)	62	324	(**)	324	267	(**)	267
United States Railway Association	(**)	......	(**)	1	......	1	1	......	1
Other independent agencies	101	2	100	242	17	225	231	10	221
Total—Independent agencies	**2,234**	**1,987**	**248**	**13,224**	**7,839**	**5,385**	**13,772**	**8,592**	**5,180**
Undistributed offsetting receipts:									
Other interest	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-1	......	-1	-1	......	-1
Department of Defense—Military:									
Education Benefits fund	-22	......	-22	-69	......	-69	......	......	......
Department of Defense—Civil:									
Military retirement fund	-1,482	......	-1,482	-7,357	......	-7,357	-6,749	......	-6,749
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-214	......	-214	-1,023	......	-1,023	-891	......	-891
Federal disability insurance trust fund	-21	......	-21	-98	......	-98	-86	......	-86
Federal hospital insurance trust fund	-134	......	-134	-619	......	-619	-566	......	-566
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-17	......	-17	-17	......	-17
Office of Personnel Management:									
Civil Service retirement and disability fund	-319	......	-319	-1,580	......	-1,580	-1,575	......	-1,575
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-91	......	-91	-494	......	-494	-436	......	-436
Subtotal	-2,287	......	-2,287	-11,259	......	-11,259	-10,321	......	-10,321

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−$3	......	−$3	−$5	......	−$5	−$5	......	−$5
Department of Defense—Civil:									
Education benefits fund	−1	......	−1	2	......	2	......	......	......
Military retirement fund	−71	......	−71	1,516	......	1,516	−481	......	−481
Soldiers' and Airmen's Home permanent fund	......	......	......	−4	......	−4	−4	......	−4
Corps of Engineers	(**)	......	(**)	−5	......	−5	−6	......	−6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	−32	......	−32	−1,898	......	−1,898	−1,663	......	−1,663
Federal disability insurance trust fund	−10	......	−10	−262	......	−262	−228	......	−228
Federal hospital insurance trust fund	−26	......	−26	−1,134	......	−1,134	−913	......	−913
Federal supplementary medical insurance trust fund	−6	......	−6	−603	......	−603	−519	......	−519
Department of Labor:									
Unemployment trust fund	−11	......	−11	−815	......	−815	−561	......	−561
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	−134	......	−134	−114	......	−114
Department of Transportation:									
Airport and airway trust fund	−2	......	−2	−407	......	−407	−355	......	−355
Highway trust fund	−3	......	−3	−640	......	−640	−580	......	−580
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	−1	......	−1	−1	......	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−57	......	−57	−7,088	......	−7,088	−6,243	......	−6,243
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	−10	......	−10	−11	......	−11
National service life insurance fund	−4	......	−4	−456	......	−456	−433	......	−433
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−112	......	−112	−212	......	−212	−96	......	−96
Other	−3	......	−3	−9	......	−9	−22	......	−22
Subtotal	−340	......	−340	−12,165	......	−12,165	−12,236	......	−12,236
Unrealized Discount on trust fund investments	−1	......	−1	−11	......	−11	......	......	......
Rents and royalties on the Outer Continental Shelf lands	......	$296	−296	......	$1,373	−1,373	......	$2,427	−2,427
Total—Undistributed offsetting receipts	**−2,628**	**296**	**−2,924**	**−23,434**	**1,374**	**−24,808**	**−22,556**	**2,427**	**−24,984**
Total—Budget outlays	**86,429**	**8,139**	**78,290**	**456,344**	**41,289**	**415,055**	**436,596**	**46,338**	**[2]390,258**
Off-budget Federal entities:									
Federal Financing Bank	1,460	1,742	−262	8,196	9,073	−877	13,103	12,084	1,019
Petroleum acquisition and transportation, strategic petroleum reserve	37	......	37	247	......	247	858	......	858
Postal Service	2,416	2,554	[3]−138	13,020	13,962	−942	11,651	12,599	−948
Rural electrification and telephone revolving fund	131	82	49	450	427	23	477	507	−30
Rural Telephone Bank	8	14	−6	66	57	10	64	51	13
Synthetic Fuels Corporation fund	4	4	......	17	17	......	16	16	......
U.S. Railway Association	......	......	......	......	......	......	......	......	......
Total—Off-budget Federal entities	**4,057**	**4,397**	**−340**	**21,998**	**23,537**	**−1,539**	**26,168**	**25,257**	**911**
Total—Outlays	**90,486**	**12,535**	**77,950**	**478,342**	**64,826**	**413,516**	**462,764**	**71,595**	**391,169**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$12,939	$14,239
Receipts from off-budget Federal entities	4,175	5,097
Intrabudgetary transactions	51,183	51,235
Total receipts offset against outlays	68,296	70,571

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[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] Includes an adjustment to prior reporting.

[3] The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes $203 million for postal money orders issued between February 15 and 28, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (–) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$16,615	$141,870	$126,092	$1,823,103	$1,948,358	$1,964,973
Federal Financing Bank	–25	14,169	....	(**)	14,194	14,169
Total public debt securities	16,591	156,039	126,092	1,823,103	1,962,552	1,979,143
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	–8	–81	–47	4,366	4,294	4,286
Total federal securities	16,582	155,958	126,045	1,827,470	1,966,846	1,983,428
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	571	36,773	33,214	317,612	353,814	354,385
Total borrowing from the public	16,010	119,185	92,831	1,509,857	1,613,032	1,629,042
Accrued interest payable to the public	–6,442	–2,805	–6,498	26,709	30,347	23,904
Allocations of special drawing rights	219	473	–194	5,191	5,444	5,663
Deposit funds	–53	–605	818	14,385	13,833	13,780
Miscellaneous liability accounts (includes checks outstanding etc.)	1,359	–488	–2,079	11,639	9,792	11,151
Total liability accounts	**11,094**	**115,761**	**84,878**	**1,567,780**	**1,672,447**	**1,683,541**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	–11,202	853	–5,206	4,174	16,228	5,026
Tax and loan note accounts	–2,687	8,414	–8,061	12,886	23,987	21,300
Balance	–13,889	9,267	–13,267	17,060	40,215	26,326
Special drawing rights:						
Total holdings	480	1,074	227	6,847	7,441	7,921
SDR certificates issued to Federal Reserve Banks	....	–100	....	–4,618	–4,718	–4,718
Balance	480	974	227	2,229	2,723	3,203
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	801	1,728	–709	–717	211	1,012
Letter of credit issued to IMF	–79	–415	15	–7,946	–8,282	–8,361
Dollar deposits with the IMF	2	–6	11	–51	–59	–57
Receivable/payable (–) for interim maintenance of value adjustments	–376	–798	299	–543	–966	–1,342
Balance	347	509	–384	10,442	10,603	10,951
Loans to International Monetary Fund	–143	–171	–128	1,236	1,208	1,065
Other cash and monetary assets	74	1,522	607	8,872	10,321	10,394
Total cash and monetary assets	–13,131	12,101	–12,945	39,839	65,070	51,939
Miscellaneous asset accounts	–312	–2,355	–2,475	15,365	13,322	13,010
Total asset accounts	**–13,443**	**9,745**	**–15,419**	**55,204**	**78,392**	**64,950**
Excess of liabilities (+) or assets (–)	**+24,537**	**+106,016**	**+100,297**	**+1,512,576**	**+1,594,055**	**+1,618,592**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	44	185	222	....	141	185
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (–)]	**+24,580**	**+106,200**	**+100,519**	**+1,512,576**	**+1,594,196**	**+1,618,777**

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[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,594,055	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	...	...	...
Excess of liabilities beginning of period (current basis)	1,594,055	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	24,920	107,739	99,608
Changes in composition of unified budget	...	...	...
Budget surplus (−) or deficit (Table 3)	24,920	107,739	99,608
Off-budget surplus (−) or deficit (Table 3)	−340	−1,539	911
Total budget surplus (−) or deficit (Table 3)	24,580	106,200	100,519
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−44	−185	−222
Increment on gold	...	...	...
Proceeds from currency	...	...	...
Profit on sale of gold	...	...	...
Net gain (−)/loss for IMF loan valuation adjustment	...	...	...
Total—transactions not applied to current year's surplus or deficit	−44	−185	−222
Excess of liabilities close of period	**1,618,592**	**1,618,592**	**1,401,525**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	–$2	–$5	$9	$7	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$4	–19	–31	82	66	63
Department of Housing and Urban Development:						
Federal Housing Administration	–4	–8	–11	117	113	109
Department of the Interior:						
Bureau of Land Management	(**)	–2	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	...	...	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Deparment of Defense:						
Homeowners assistance mortgages	...	...	...	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	...	...	...	2,165	2,165	2,165
Independent agencies:						
Postal Service	...	...	...	250	250	250
Tennessee Valley Authority	...	–50	...	1,725	1,675	1,675
Total agency securities	**–8**	**–81**	**–47**	**4,366**	**4,294**	**4,286**

...No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-$198	$801	$2,973	$23,811	$24,810	$24,612
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-Import Bank of United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	6	69	75	75
Federal Financing Bank	-354	-14,249	1,973	153,075	139,179	138,826
Federal Housing Administration:						
General insurance	-50	-50	-80	1,530	1,530	1,480
Special risk insurance	...	...	-30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	3	23	25	25
Rural Electrification Administration	32	94	...	7,865	7,927	7,959
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	25	-1,380	-1,335	3,786	2,381	2,406
Agricultural credit insurance fund	...	-815	-406	6,220	5,405	5,405
Rural development insurance fund	...	-210	...	1,726	1,516	1,516
Federal Crop Ins. Corp	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	...	...	...	1,170	1,170	1,170
Bonneville Power Administration	...	...	...	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	300	425	4,801	5,101	5,101
Low-Rent Public housing	94	315	9,351	14,727	14,947	15,042
Urban renewal fund	...	...	...	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	174	883	945	1,717	2,426	2,600
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	...	13	13	13
Federal ship revolving fund	115	440	...	130	455	570
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional Rail Reorganization	...	...	...	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	**-162**	**-13,058**	**14,546**	**230,954**	**218,056**	**217,896**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	...	262	162	15,410	15,670	15,670
National Credit Union Administration	1	3	19	222	225	226
Postal Service	...	...	...	1,690	1,690	1,690
Tennessee Valley Authority	-17	112	515	14,561	14,690	14,673
U.S. Railway Association	...	...	...	74	74	74
Total borrowing from the Federal Financing Bank	**-16**	**377**	**696**	**31,957**	**32,349**	**32,333**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods (In millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	....	−$1	$2	$6	$5	$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	−$7	60	10	1,366	1,434	1,427
Department of Health and Human Services	1	−1	4	9	7	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	129	708	411	3,783	4,362	4,491
Agency securities	(**)	−1	−3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	−11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	−11	....	....	....
Management and liquidating functions fund:						
Public debt securities	−82	−88	343	766	759	677
Agency securities	−2	−7	18	85	80	78
Guarantees of mortgage-backed securities:						
Public debt securities	29	120	93	1,015	1,106	1,135
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	−17	31	161	2,088	2,135	2,119
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	97	273	359	7,422	7,597	7,695
Department of Labor	5	−2	−10	303	296	301
Department of Transportation	2	8	7	129	134	136
Department of the Treasury	−172	−1,881	−615	2,080	371	199
Veterans Administration:						
Veterans reopened insurance fund	−5	7	25	635	647	642
Independent agencies:						
Export-Import Bank of the United States	350	794	575	73	517	867
Federal Emergency Mangement Agency:						
National insurance development fund	−20	−120	50	150	50	30
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−51	179	−887	5,758	5,987	5,936
Agency securities	....	....	....	67	67	67
National Credit Union Administration	21	217	720	1,131	1,327	1,349
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	28	59	70	1,134	1,166	1,193
Total public debt securities	309	449	1,393	27,956	28,096	28,405
Total agency securities	−2	−7	−2	302	297	295
Total Federal funds	**307**	**442**	**1,391**	**28,258**	**28,393**	**28,700**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	....	2	5	102	104	104
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	−20	4	4	4
Department of Commerce	....	(**)	(**)	(**)	....	....
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	88	9,034	11,070	11,635	20,581	20,669
Other	12	55	23	250	293	306
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−588	−3,577	−2,558	30,968	27,979	27,391
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	−279	471	1,766	5,704	6,455	6,175
Federal hospital insurance trust fund:						
Public debt securities	213	11,104	1,164	20,721	31,612	31,825
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	43	−21	1,095	10,736	10,672	10,715
Other	(**)	4	3	31	35	35

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$34	−$34	−$2	$195	$195	$161
Department of Labor:						
Unemployment trust fund	1,127	601	1,014	17,009	16,483	17,610
Other	−3	−20	−23	24	7	4
Department of State:						
Foreign service retirement and disability fund	−12	177	219	2,462	2,651	2,639
Other	(**)	(**)	(**)	(**)	(**)	....
Department of Transportation:						
Airport and airway trust fund	−97	345	459	7,410	7,852	7,755
Highway trust fund	165	801	1,869	11,942	12,578	12,743
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	31	113	107	265	348	379
Environmental Protection Agency	−41	−147	47	701	595	554
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,136	14,812	12,636	127,278	143,226	142,090
Agency securities	....	....	....	175	175	175
Employees health benefits fund	−30	102	122	1,174	1,306	1,276
Employees life insurance fund	163	383	333	6,640	6,859	7,023
Retired employees health benefits fund	....	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	−4	−7	−7	269	265	262
National service life insurance:						
Public debt securities	−46	228	220	9,296	9,571	9,524
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−1	36	33	942	979	978
General Post Fund National Homes	....	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	576	134	935	16,130	15,687	16,263
Harry S. Truman Memorial Scholarship Trust Fund	−1	(**)	1	47	48	47
Japan-United States Friendship Commission	....	−2	(**)	16	16	16
Railroad Retirement Board	105	960	879	4,232	5,087	5,191
Other	(**)	2	1	6	7	7
Total public debt securities	249	35,560	31,402	286,226	321,537	321,786
Total agency securities	....	....	....	765	765	765
Total trust funds	**249**	**35,560**	**31,402**	**286,991**	**322,302**	**322,551**
Off-budget Federal entities:						
Federal Financing Bank	....	....	....	....	....	....
Postal Service	16	772	421	2,362	3,118	3,134
Rural electrification and telephone revolving fund	....	....	....	1	1	1
Total public debt securities	16	772	421	2,363	3,119	3,135
Total off-budget Federal entities	**16**	**772**	**421**	**2,363**	**3,119**	**3,135**
Grand total	**571**	**36,773**	**33,214**	**317,612**	**353,814**	**354,385**

....No transactions
(**)Less than $500,000
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	$29,730	$23,399	$30,193	$40,150	$25,370								$148,842	$139,091
Corporation income taxes	1,181	1,390	12,287	2,825	620								18,302	18,121
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363	19,207								99,769	93,257
Unemployment insurance	1,340	2,241	221	1,211	2,467								7,481	8,009
Other retirement contributions	382	432	429	408	372								2,023	1,968
Excise taxes	2,966	3,234	3,028	3,167	2,265								14,660	15,214
Estate and gift taxes	574	564	514	587	487								2,725	2,655
Customs duties	1,106	1,028	1,008	1,097	948								5,187	4,987
Miscellaneous receipts	1,894	1,306	1,500	1,901	1,635								8,327	7,348
Total—budget receipts this year	**57,861**	**51,163**	**68,193**	**76,710**	**53,370**								**307,316**	.....
Total—budget receipts prior year	*52,251*	*51,493*	*62,404*	*70,454*	*54,049*								......	*290,650*
Outlays														
Legislative Branch	140	129	171	125	133								698	632
The Judiciary	98	74	102	76	108								458	367
Executive Office of the President	11	8	10	11	9								49	48
Funds Appropriated to the President:														
International security assistance	1,517	354	903	384	243								3,401	3,899
International development assistance	297	230	133	250	181								1,090	1,318
Other	36	−2	59	−108	−664								−680	541
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309								16,962	11,578
Other	2,592	1,654	1,546	1,848	2,712								10,351	11,889
Department of Commerce	163	223	202	112	119								819	860
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994	5,317	5,494								28,026	25,701
Department of the Navy	7,301	7,096	7,719	6,490	6,842								35,448	32,905
Department of the Air Force	7,294	7,451	7,911	6,232	6,895								35,783	32,382
Defense agencies	1,046	1,263	1,581	2,214	1,384								7,489	5,617
Total Military	21,284	21,388	23,206	20,253	20,615								106,746	96,604
Civil	1,721	1,728	1,738	1,701	1,678								8,566	6,943
Department of Education	1,501	1,901	1,204	1,699	1,676								7,981	7,670
Department of Energy	910	934	1,020	901	764								4,529	4,306
Department of Health and Human Services:														
Human Development Services	482	438	423	491	624								2,458	2,495
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878								10,045	9,156
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899								20,484	20,346
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849								10,556	8,952
Other	1,528	1,518	940	1,530	1,518								7,033	7,661
Social Security Administration:														
Assistant Payments Program	881	749	647	787	880								3,944	3,674
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719								72,519	69,453
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673								8,193	7,881
Other	1,078	1,993	4,444	1,594	1,545								10,655	7,792
Other	−1,313	−1,377	−3,931	−1,516	−1,304								−9,441	−8,470

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	$1,406	$1.518	$1,329	$1,470	$1,066								$6,791	$14,466
Department of the Interior	275	496	376	494	313								1,956	2,028
Department of Justice	309	267	283	406	318								1,583	1,486
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779								7,924	8,373
Other	−76	486	305	502	397								1,615	1,310
Department of State	383	320	210	197	197								1,307	1,180
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782								5,562	4,867
Other	1,072	1,208	1,245	1,134	916								5,575	5,060
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976								78,232	74,851
General revenue sharing	1,126	......	.....	1,040	85								2,251	2,300
Other	−1,054	−848	−936	−408	−461								−3,707	−7,228
Environmental Protection Agency	504	401	462	376	365								2,109	1,882
General Services Administration	−159	41	360	−299	119								61	−162
National Aeronautics and Space Administration	889	603	749	572	687								3,499	3,208
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957								10,041	9,763
Small Business Administration	176	−24	−42	−54	−14								42	118
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277								7,108	5,869
National service life	49	37	51	69	33								240	210
Government service life	4	3	4	3	4								18	18
Other	899	949	1,174	825	1,007								4,853	4,868
Independent agencies:														
Postal Service	196	......	.....	184	.....								380	619
Tennessee Valley Authority	91	154	36	11	−2								290	342
Other independent agencies	2,171	697	1,039	558	249								4,715	4,218
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2.388	−2,239	−2,287								−11,259	−10,321
Interest received by trust funds	1,458	−1,106	−12,049	−127	−340								−12,165	−12,236
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296								−1,374	−2,427
Other	−1	−3	−3	−3	−1								−11	......
Totals this year:														
Budget outlays	**85,074**	**84,763**	**84,079**	**82,849**	**78,290**								**415,055**	......
Budget surplus (+) or deficit (−)	**−27,192**	**−33,600**	**−15,886**	**−6,140**	**−24,920**								**−107,739**	......
Off-budget surplus (+) or deficit (−)	**+106**	**+215**	**+1,230**	**−352**	**+340**								**+1,539**	....
Total surplus (+) or deficit (−)	**−27,087**	**−33,386**	**−14,656**	**−6,492**	**−24,580**								**−106,200**	....
Totals prior year:														
Budget outlays	*81,028*	*79,950*	*77,587*	*76,817*	*74,876*								....	*390,258*
Budget surplus (+) or deficit (−)	*−28,777*	*−28,456*	*−15,184*	*−6,364*	*−20,827*								....	*−99,608*
Off-budget surplus (+) or deficit (−)	*+768*	*−440*	*+616*	*−1,629*	*−225*								....	*−911*
Total surplus (+) or deficit (−)	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*								....	*−100,519*

....No transactions.
(* *)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of February 28, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	$233	−$268	$502	$1,124	$743	$382	$7,410	$7,852	$7,755
Black lung disability	44	49	−5	211	231	−20	......	......	......
FDIC	......	−560	560	......	−117	117	16,130	15,687	16,263
Federal disability insurance	1,320	1,612	−292	6,945	6,686	259	5,704	6,455	6,175
Federal employees life and health	......	−133	133	......	−479	479	7,819	8,170	8,303
Federal employees retirement	375	1,508	−1,134	2,035	518	1,517	130,016	146,156	145,008
Federal hospital insurance	3,886	3,713	173	19,286	19,096	190	21,176	32,067	32,280
Federal old-age and survivors insurance	13,641	14,381	−741	71,927	67,127	4,800	30,968	27,979	27,391
Federal supplementary medical insurance	......	−107	107	(**)	−183	183	10,736	10,672	10,715
Revenue sharing	......	85	−85	4,185	2,251	1,934	......	......	......
Highways	1,027	779	248	5,293	4,922	370	11,942	12,578	12,743
Military advances	......	−288	288	......	−51	51	......	......	......
Railroad retirement	361	362	......	1,643	2,222	−579	4,232	5,087	5,191
Military retirement	......	−86	86	......	−9,030	9,030	11,635	20,581	20,669
Unemployment	2,467	1,747	720	7,481	6,931	550	17,009	16,483	17,610
Veterans life insurance	......	50	−50	......	−244	244	10,642	10,950	10,899
All other trust	42	118	−76	167	308	−141	1,573	1,585	1,548
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,396	22,962	433	120,298	100,931	19,367	286,991	322,302	322,551
Interfund receipts offset against trust fund outlays	4,231	4,231	......	44,708	44,708	......			
Total trust fund receipts and outlays	**27,627**	**27,193**	**433**	**165,006**	**145,639**	**19,367**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	29,974	55,328	−25,354	191,202	318,309	−127,107			
Interfund receipts offset against Federal fund outlays	35	35	......	314	314	......			
Total Federal fund receipts and outlays	**30,009**	**55,363**	**−25,354**	**191,516**	**318,623**	**−127,107**			
Total interfund receipts and outlays	**−4,266**	**−4,2[illegible]6**	......	**−49,207**	**−49,207**	......			
Net budget receipts and outlays	**53,370**	**7[illegible],290**	**−24,920**	**307,316**	**415,055**	**−107,739**			

' ....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$25,370	$148,842	$139,091
Corporation income taxes	620	18,302	18,121
Social insurance taxes and contributions:			
Employment taxes and contributions	19,207	99,769	93,257
Unemployment insurance	2,467	7,481	8,009
Other retirement contributions	372	2,023	1,968
Excise taxes	2,265	14,660	15,214
Estate and gift taxes	487	2,725	2,655
Customs	948	5,187	4,987
Miscellaneous	1,635	8,327	7,348
Total	**53,370**	**307,316**	**290,650**
NET OUTLAYS			
National defense	21,268	110,040	99,588
International affairs	-208	4,682	6,859
General science, space, and technology	840	4,108	3,692
Energy	179	1,675	1,751
Natural resources and environment	838	5,812	5,472
Agriculture	2,103	17,135	12,826
Commerce and housing credit	-725	281	619
Transportation	1,723	11,405	10,273
Community and regional development	519	3,296	3,653
Education, training, employment and social services	2,727	12,808	12,326
Health	2,885	14,763	13,686
Social security and medicare	21,641	108,710	103,241
Income security	10,683	51,890	56,262
Veterans benefits and services	2,327	12,256	10,985
Administration of justice	567	2,779	2,574
General government	375	2,841	2,101
General purpose fiscal assistance	172	3,120	3,241
Interest	12,958	60,086	53,856
Undistributed offsetting receipts	-2,583	-12,632	-12,748
Total	**78,290**	**415,055**	**[1]390,258**

[1] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 922-156

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the March 1986 Statement will be 2:00 p.m. E.S.T. April 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

3/31/86

For Fiscal Year 1986,
Through March 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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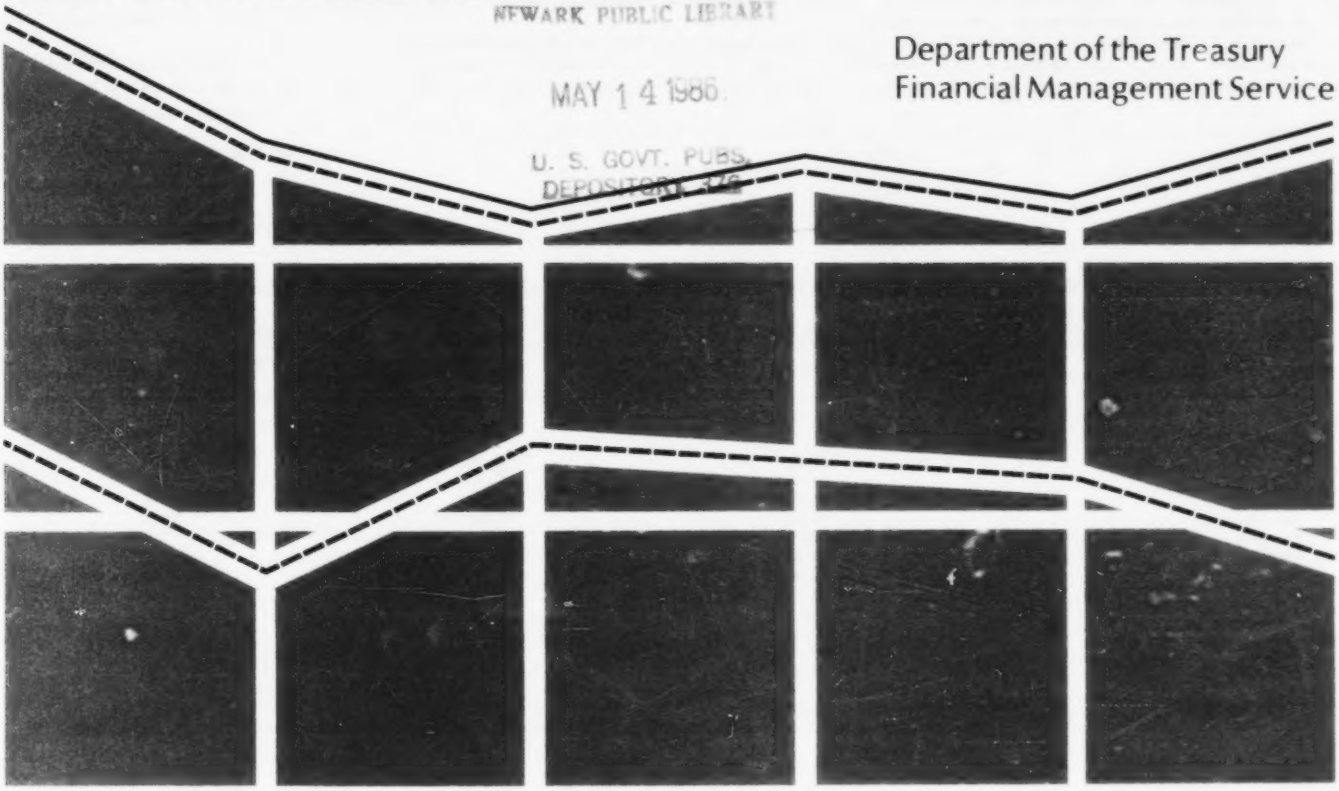

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T1.5/2:

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,993
February	[1]54,049	[1]75,101	21,053
March	[1]49,613	[1]79,115	29,502
April	94,593	83,208	−11,386
May	39,794	81,791	41,997
June	72,151	73,520	1,369
July	[2]57,970	[2]79,503	21,532
August	55,776	83,373	27,597
September	73,808	74,572	764
Year-to-Date[3]	**733,996**	**945,927**	**211,931**
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
Year-to-date[3]	**356,873**	**493,216**	**136,343**

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[1] Includes an adjustment to prior reporting.

[2] Does not include a prior period adjustment of $326 million. However, the current fiscal year to date figure does include the adjustment.

[3] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as seperate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total on-budget and off-budget results:[2]					
Total Receipts	$49,557	$356,873	$777,139	$340,263	$850,372
On-budget Receipts	32,203	262,375	579,201	252,125	636,097
Off-budget Receipts	17,355	94,498	197,938	88,138	214,275
Total Outlays	79,700	493,218	979,928	470,284	994,002
On-budget Outlays	63,660	405,092	795,185	473,453	795,386
Off-budget Outlays	16,040	88,124	184,743	−3,170	198,617
Total surplus (+) or Deficit (−)	−30,142	−136,343	−202,789	−130,021	−143,630
On-budget Surplus (+) or Deficit (−)	−31,457	−142,717	−215,984	−130,092	−159,288
Off-budget Surplus (+) or Deficit (−)	+1,315	+6,374	+13,195	+71	+15,658
Total On-budget and Off-budget Financing	30,142	136,343	202,789	130,021	143,630
Means of financing:					
By Borrowing from the public	8,441	127,626	204,151	105,990	141,680
By Reduction of Cash and Monetary assets, increase (−)	14,093	1,832	−2,940	16,155	......
By Other means	7,608	6,885	1,578	7,876	1,950

[1] Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are not presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

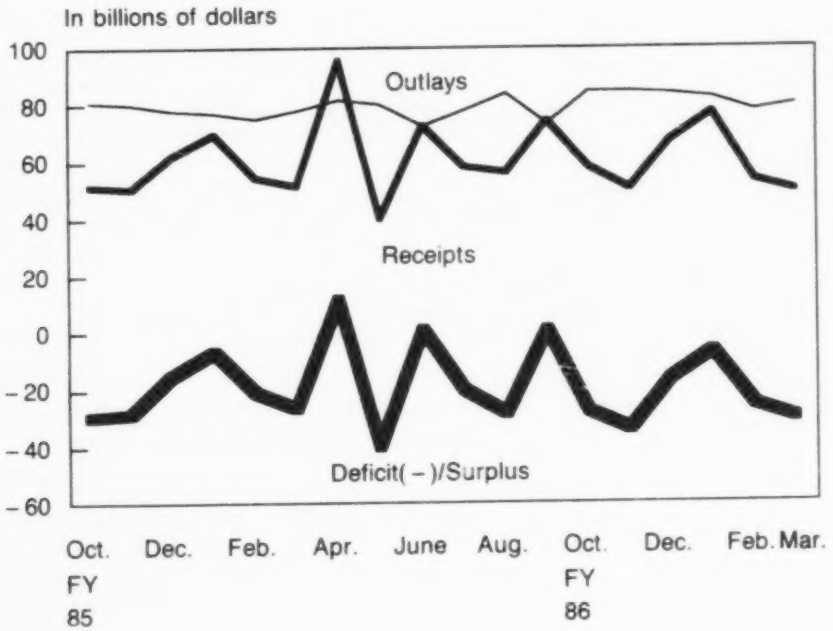

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

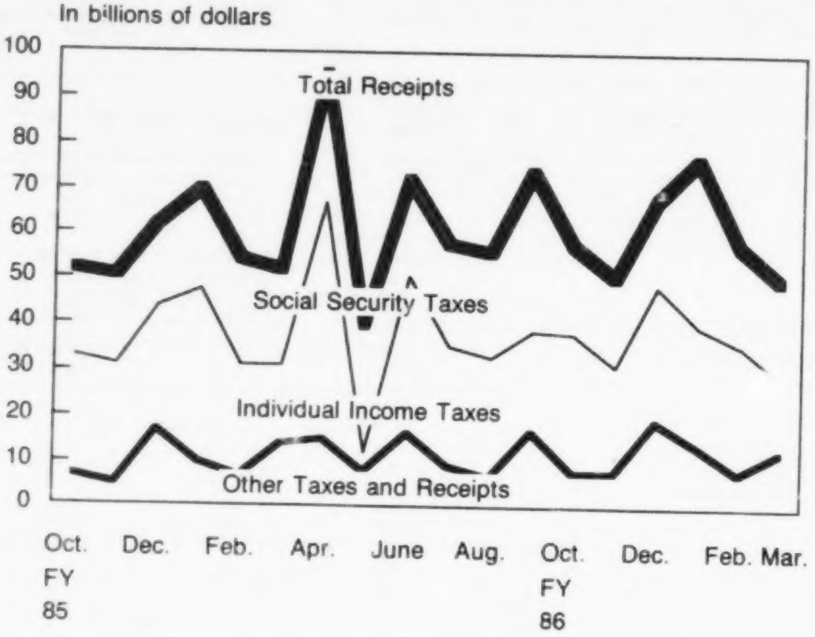

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

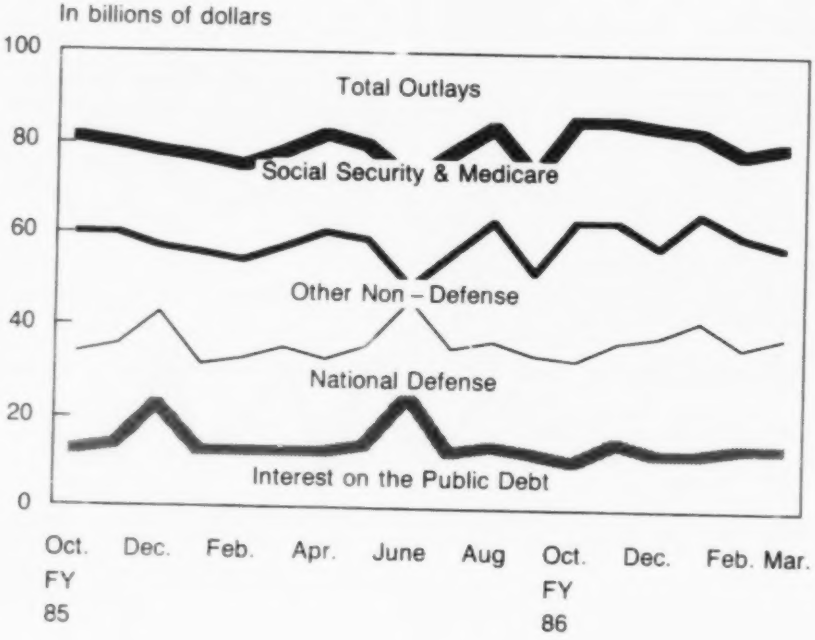

Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$12,572	$163,280	$156,122	$353,738
Corporation income taxes	8,113	26,414	26,538	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	17,355	94,498	88,138	197,938
Employment taxes and contributions (on-budget)	4,874	25,634	22,996	54,176
Unemployment Insurance	190	7,671	8,524	23,581
Other retirement contributions	366	2,389	2,349	4,743
Excise taxes	2,531	17,190	17,892	34,628
Estate and gift taxes	533	3,258	3,153	6,073
Customs duties	1,036	6,223	5,985	12,404
Miscellaneous receipts	1,989	10,316	8,566	18,993
Total	**49,557**	**356,873**	**340,263**	**777,139**
(On-budget)	**32,203**	**262,375**	**252,125**	**579,201**
(Off-budget)	**17,355**	**94,498**	**88,136**	**197,938**
Outlays[2]				
Legislative Branch	143	840	771	1,946
The Judiciary	74	531	466	1,062
Executive Office of the President	8	57	55	111
Funds Appropriated to the President	1,173	5,368	6,829	12,467
Department of Agriculture	4,114	30,126	27,910	54,194
Department of Commerce	164	983	1,017	2,001
Department of Defense—Military	23,370	130,275	118,408	258,425
Department of Defense—Civil	1,665	10,239	8,601	20,587
Department of Education	1,448	9,429	8,987	17,840
Department of Energy	967	5,743	6,247	10,076
Department of Health and Human Services, except Social Security	10,338	71,417	63,500	140,894
Department of Health and Human Services, Social Security	16,298	91,663	91,237	192,004
Department of Housing and Urban Development	1,162	7,916	16,808	15,154
Department of the Interior	307	2,263	2,357	4,864
Department of Justice	298	1,886	1,746	3,847
Department of Labor	2,244	11,784	11,925	23,124
Department of State	165	1,473	1,415	2,915
Department of Transportation	1,916	12,965	11,413	26,350
Department of the Treasury:				
General revenue sharing	....	2,251	2,300	4,433
Interest on the public debt	13,589	91,822	87,577	196,100
Other	-1,284	-5,221	-8,542	-15,784
Environmental Protection Agency	391	2,499	2,237	4,632
General Services Administration	197	255	-14	40
National Aeronautics and Space Administration	380	3,880	3,796	7,341
Office of Personnel Management	1,515	11,557	11,633	24,069
Small Business Administration	-18	150	292	935
Veterans Administration	1,072	13,291	13,258	26,538
Other independent agencies	655	5,243	5,409	10,912
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	....	....	-300
Employer share,employee retirement (on-budget)	-2,003	-12,141	-11,279	-26,283
Employers share, employee retirement (off-budget)	-234	-1,355	-1,182	-2,843
Interest received by on-budget trust funds	-163	-10,188	-10,503	-26,654
Interest receiveed by off-budget trust funds	-25	-2,184	-1,988	-4,418
Rents and royalties on the Outer Continental Shelf lands	-227	-1,600	-2,405	-5,450
Sale of Major Physical assets	....	....	....	-1,200
Total	**79,700**	**493,216**	[3] **470,284**	**979,928**
(On-budget)	**63,660**	**405,092**	**382,216**	**795,185**
(Off-budget)	**16,040**	**88,124**	**88,067**	**184,743**
Surplus (+) or deficit (-)[2]	**-30,142**	**-136,343**	**-130,021**	**-202,789**
(On-budget)	**-31,457**	**-142,717**	**-130,092**	**-215,984**
(Off-budget)	**+1,315**	**+6,374**	**+71**	**+13,195**

[1] Based on the FY 1987 Budget released by OMB February 5, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 90-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, March 1986 and Other Periods (in millions)

Classification[1]	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$25,141			$159,925			$147,129		
Presidential Election Campaign Fund	8			11			9		
Other	3,462			26,350			23,739		
Total—Individual income taxes	**28,631**	**$16,060**	**$12,572**	**186,286**	**$23,005**	**$163,280**	**170,877**	**$14,755**	**$156,122**
Corporation income taxes	**10,714**	**2,601**	**8,113**	**35,097**	**8,682**	**26,414**	**34,896**	**8,358**	**26,538**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,856	......	13,856	75,593	......	75,593	70,608	......	70,608
Self-Employment Contributions Act taxes	474	......	474	1,603	......	1,603	1,502	......	1,502
Deposits by States	1,466	......	1,466	8,907	......	8,907	8,289	......	8,289
Total—FOASI trust fund (off-budget)	15,796	......	15,796	86,103	......	56,103	80,398	......	80,398
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,332	......	1,332	7,265	......	7,265	6,842	......	6,842
Self-Employment Contributions Act taxes	46	......	46	162	......	162	155	......	155
Receipts from railroad retirement account	......	......	......	......	......	......	......	......	......
Deposits by States	181	......	181	968	......	968	744	......	744
Total—FDI trust fund (off-budget)	1,559	......	1,559	8,395	......	8,395	7,740	......	7,740
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,938	......	3,938	20,788	......	20,788	18,780	......	18,780
Self-Employment Contributions Act taxes	123	......	123	400	......	400	365	......	365
Receipts from Railroad Retirement Board	......	......	......	......	......	......	......	......	......
Deposits by States	525	......	525	2,684	......	2,684	1,994	......	1,994
Total—FHI trust fund	4,586	......	4,586	23,872	......	23,872	21,138	......	21,138
Railroad retirement accounts:									
Rail industry pension fund	147	−1	148	881	3	877	1,007	13	994
Railroad social security equivalent benefit	140	......	140	884	......	884	864	......	664
Total—Employment taxes and contributions	22,228	−1	22,229	120,135	3	120,131	111,148	13	111,135
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	193	......	193	5,530	......	5,530	5,534	......	5,534
Federal Unemployment Tax Act taxes	30	34	−3	2,090	65	2,025	2,899	30	2,869
Railroad Unemployment Ins. Act contributions	(**)	......	(**)	117	......	117	121	......	121
Total—Unemployment trust fund	224	34	190	7,736	65	7,671	8,554	30	8,524
Federal employees retirement contributions:									
Civil service retirement and disability fund	353	......	353	2,320	......	2,320	2,284	......	2,284
Foreign service retirement and disability fund	4	......	4	21	......	21	20	......	20
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	357	......	357	2,343	......	2,343	2,305	......	2,305
Other retirement contributions:									
Civil service retirement and disability fund	9	......	9	47	......	47	43	......	43
Total—Social insurance taxes and contributions	**22,818**	**33**	**22,785**	**130,260**	**68**	**130,192**	**122,051**	**44**	**122,007**
Excise taxes:[2]									
Miscellaneous excise taxes	1,688	49	1,639	10,027	351	9,676	9,876	162	9,714
Airport and airway trust fund	187	2	185	1,316	6	1,309	1,377	4	1,373
Highway trust fund	715	41	674	5,959	−2	5,962	6,511	−27	6,539
Black lung disability trust fund	32	......	32	243	......	243	266	......	266
Total—Excise taxes	**2,622**	**92**	**2,531**	**17,545**	**354**	**17,190**	**18,031**	**138**	**17,892**
Estate and gift taxes	**548**	**15**	**533**	**3,346**	**88**	**3,258**	**3,227**	**74**	**3,153**
Customs duties	**1,082**	**46**	**1,036**	**6,476**	**253**	**6,223**	**6,176**	**191**	**5,985**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,755	......	1,755	9,525	......	9,525	7,867	......	7,867
All other	234	(**)	234	794	3	790	704	6	698
Total—Miscellaneous receipts	**1,989**	**(**)**	**1,989**	**10,319**	**3**	**10,316**	**8,571**	**6**	**8,566**
Total—Receipts[1]	**68,405**	**18,847**	**49,557**	**389,328**	**32,455**	**356,873**	**363,828**	**23,565**	**340,263**
Total—On budget	**51,050**	**18,847**	**32,203**	**294,830**	**32,455**	**262,375**	**275,690**	**23,565**	**252,125**
Total—Off-budget	**17,355**	......	**17,355**	**94,498**	......	**94,498**	**88,138**	......	**88,138**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

Note: Details may not add to totals because of rounding.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$24	$139	$3	$135	$131	$3	$128
House of Representatives	41	1	40	246	5	241	228	4	224
Joint items	26	......	26	58	......	58	55	......	55
Congressional Budget Office	1	......	1	8	......	8	8	......	8
Architect of the Capitol	7	......	7	48	......	48	55	......	55
Library of Congress	18	......	18	123	......	123	120	......	120
Government Printing Office:									
Revolving fund (net)	−1	......	−1	16	......	16	−11	......	−11
General fund appropriations	7	......	7	51	......	51	44	......	44
General Accounting Office	20	......	20	147	......	147	134	......	134
United States Tax Court	1	......	1	12	......	12	9	......	9
Other Legislative Branch agencies	2	......	2	8	......	8	10	......	10
Proprietary receipts from the public	......	(**)	(**)	......	2	−2	......	3	−3
Intrabudgetary transactions	−4	......	−4	−5	......	−5	−3	......	−3
Total—Legislative Branch	**144**	**2**	**143**	**851**	**11**	**840**	**781**	**10**	**771**
The Judiciary:									
Supreme Court of the United States	1	......	1	7	......	7	8	......	8
Courts of appeals, district courts, and other judicial services	69	......	69	498	......	498	434	......	434
Other	3	......	3	26	......	26	25	......	25
Total—The Judiciary	**74**	......	**74**	**531**	......	**531**	**466**	......	**466**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	12	......	12	12	......	12
Office of Management and Budget	3	......	3	20	......	20	21	......	21
Other	4	......	4	25	......	25	22	......	22
Total—Executive Office of the President	**8**	......	**8**	**57**	......	**57**	**55**	......	**55**
Funds Appropriated to the President:									
Disaster relief	39	......	39	204	......	204	117	......	117
International security assistance:									
Guarantee reserve fund	156	48	108	507	434	72	338	158	180
Foreign military sales credit	268	......	268	1,267	......	1,267	1,133	......	1,133
FFB Direct Loans[1]	147	108	40	870	377	493	825	331	493
Economic support fund	199	......	199	2,419	......	2,419	2,734	......	2,734
Military assistance	1	......	1	237	......	237	433	......	433
Peacekeeping operations	2	......	2	24	......	24	20	......	20
Other	4	......	4	20	......	20	16	......	16
Proprietary receipts from the public	......	35	−35	......	90	−90	......	77	−77
Total—International security assistance	778	190	588	5,343	901	4,442	5,500	567	4,933
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	190	......	190	446	......	446
Inter-American Development Bank	20	......	20	150	......	150	159	......	159
Other	16	......	16	157	......	157	145	......	145
International organizations and programs	26	......	26	72	......	72	106	......	106
Total—Multilateral assistance	62	......	62	570	......	570	856	......	856
Agency for International Development:									
Functional development assistance program	20	(**)	20	636	2	637	527	2	525
Operating expenses, Agency for International Development	28	......	28	202	......	202	196	......	196
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	41	......	41
Other	62	1	61	164	13	151	150	16	133
Proprietary receipts from the public	......	51	−51	......	380	−380	......	343	−343
Total—Agency for International Development	109	52	57	1,004	395	609	914	362	552
Trade and development program	1	......	1	7	......	7	5	......	5
Peace Corps	11	......	11	66	......	66	59	(**)	59
Overseas Private Investment Corporation:									
Public Enterprise Funds	2	4	−1	3	44	−41	−13	38	−51
FFB Loan Asset Purchases[1]	......	......	......	......	3	−3	......	3	−3
Inter-American Foundation	2	3	−1	13	8	5	12	8	5
African Development Foundation	(**)	......	(**)	2	......	2	1	......	1
Total—International development assistance	187	59	129	1,664	448	1,216	1,835	409	1,425

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	$168	......	$168	-$750	......	-$750	$110	......	$110
Military sales programs:									
Foreign military sales trust fund	840	......	840	4,726	......	4,726	4,888	......	4,888
Other	20	$84	-64	76	$94	-18	14	$33	-19
Proprietary receipts from the public	......	531	-531	......	4,469	-4,469	......	4,626	-4,626
Other	5	......	5	17	......	17	(**)	......	(**)
Total—Funds Appropriated to the President	**2,037**	**864**	**1,173**	**11,281**	**5,913**	**5,368**	**12,464**	**5,635**	**6,829**
Department of Agriculture:									
Departmental administration	15	......	15	43	......	43	40	......	40
Agricultural Research Service	45	......	45	257	......	257	244	......	244
Cooperative State Research Service	21	......	21	130	......	130	120	......	120
Extension Service	32	......	32	174	......	174	167	......	167
Statistical Reporting Service	5	......	5	29	......	29	28	......	28
Economic Research Service	5	......	5	23	......	23	22	......	22
Foreign Agricultural Service	9	......	9	46	......	46	41	......	41
Foreign Assistance Programs	57	......	57	304	......	304	478	......	478
Agricultural Stabilization and Conservation Service	15	......	15	34	......	34	109	......	109
Federal Crop Insurance Corporation	59	4	55	449	111	338	418	118	300
Commodity Credit Corporation:									
Price Support and Related Programs	1,006	536	470	19,646	2,462	17,184	15,642	3,032	12,609
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration:[1]									
FFB Direct Loans and Asset Purchases	689	......	689	1,177	1,424	-247	1,224	892	332
Other	425	447	-22	956	933	23	775	778	-3
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	592	396	196	2,782	1,961	822	4,948	4,241	707
Agricultural credit insurance fund	1,222	262	960	3,290	2,910	380	4,838	4,098	741
Rural development insurance fund	139	34	105	1,226	913	313	1,897	1,341	556
Rural water and waste disposal grants	10	......	10	95	......	95	76	......	76
Salaries and expenses	28	......	28	178	......	178	165	......	165
FFB Loan Asset Purchases[1]	190	500	-310	575	1,280	-705	5,075	4,830	245
Other	3	(**)	3	20	2	19	15	(**)	14
Total—Farmers Home Administration	2,185	1,191	993	8,167	7,065	1,102	17,014	14,510	2,504
Soil Conservation Service:									
Conservation operations	27	......	27	178	......	178	184	......	184
Watershed and flood prevention operations	18	......	18	124	......	124	111	......	111
Other	5	......	5	34	......	34	35	......	35
Animal and Plant Health Inspection Service	25	......	25	130	......	130	142	......	142
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	42	......	42	258	......	258	311	......	311
Other	8	......	8	90	19	71	97	18	80
Food Safety and Inspection Service	29	......	29	180	......	180	178	......	178
Food and Nutrition Service:									
Food stamp program	998	......	998	5,820	......	5,820	5,910	......	5,910
Nutrition assistance for Puerto Rico	66	......	66	408	......	408	405	......	405
Child nutrition programs	399	......	399	2,088	......	2,088	2,043	......	2,043
Women, infants and children programs	129	......	129	801	......	801	764	......	764
Other	24	......	24	134	......	134	133	......	133
Total—Food and Nutrition Service	1,616	......	1,616	9,251	......	9,251	9,255	......	9,255
Forest Service:									
Forest research	8	......	8	56	......	56	56	......	56
National Forests system	87	......	87	693	......	693	531	......	531
Construction	16	......	16	140	......	140	156	......	156
Forest Service permanent appropriations	3	......	3	234	......	234	253	......	253
Cooperative work	10	......	10	-78	......	-78	55	......	55
Other	6	......	6	49	......	49	74	......	74
Total—Forest Service	130	......	130	1,094	......	1,094	1,127	......	1,127
Other	14	4	10	82	17	65	51	(**)	51
Proprietary receipts from the public	......	187	-187	......	700	-700	......	554	-554
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**6,483**	**2,369**	**4,114**	**42,856**	**12,730**	**30,126**	**47,812**	**19,902**	**27,910**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$24	$4	$20	$187	$41	$146	$216	$41	$175
Bureau of the Census	20	......	20	95	......	95	87	......	87
Economic and Statistical Analysis	5	......	5	32	......	32	39	......	39
Economic Development Assistance	5	......	5	25	......	25	(**)	......	(**)
Promotion of Industry and Commerce	21	......	21	128	......	128	127	......	127
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	554	8	545	499	8	491
Patent and Trademark Office	2	......	2	41	......	41	50	......	50
National Bureau of Standards	9	......	9	61	......	61	54	......	54
National Telecommunications and Information Administration	1	......	1	14	......	14	18	......	18
Total—Science and technology	99	1	98	670	8	661	620	8	612
Proprietary receipts from the public	......	3	−3	......	31	−31	......	21	−21
Intrabudgetary transactions	−1	......	−1	−73	......	−73	−3	......	−3
Total—Department of Commerce	**173**	**9**	**164**	**1,064**	**80**	**983**	**1,086**	**70**	**1,017**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,452	......	2,452	13,519	......	13,519	12,451	......	12,451
Department of the Navy	1,974	......	1,974	11,718	......	11,718	10,859	......	10,859
Department of the Air Force	1,689	......	1,689	10,063	......	10,063	9,429	......	9,429
Total—Military personnel	6,114	......	6,114	35,300	......	35,300	32,738	......	32,738
Operation and maintenance:									
Department of the Army	1,793	......	1,793	9,944	......	9,944	9,005	......	9,005
Department of the Navy	2,220	......	2,220	12,071	......	12,071	12,055	......	12,055
Department of the Air Force	2,000	......	2,000	10,450	......	10,450	9,099	......	9,099
Defense agencies	655	......	655	3,882	......	3,882	3,581	......	3,581
Total—Operation and maintenance	6,669	......	6,669	36,347	......	36,347	33,741	......	33,741
Procurement:									
Department of the Army	1,353	......	1,353	7,517	......	7,517	6,966	......	6,966
Department of the Navy	2,224	......	2,224	13,212	......	13,212	12,305	......	12,305
Department of the Air Force	3,396	......	3,396	15,722	......	15,722	13,505	......	13,505
Defense agencies	97	......	97	499	......	499	520	......	520
Total—Procurement	7,069	......	7,069	36,951	......	36,951	33,296	......	33,296
Research, development, test, and evaluation:									
Department of the Army	358	......	358	1,924	......	1,924	1,964	......	1,964
Department of the Navy	732	......	732	4,432	......	4,432	3,829	......	3,829
Department of the Air Force	1,297	......	1,297	6,938	......	6,938	5,878	......	5,878
Defense agencies	441	......	441	2,120	......	2,120	1,630	......	1,630
Total—Research, development, test, and evaluation	2,827	......	2,827	15,414	......	15,414	13,301	......	13,301
Military construction:									
Department of the Army	143	......	143	729	......	729	512	......	512
Department of the Navy	111	......	111	649	......	649	604	......	604
Department of the Air Force	125	......	125	796	......	796	660	......	660
Defense agencies	41	......	41	210	......	210	177	......	177
Total—Military construction	420	......	420	2,383	......	2,383	1,952	......	1,952
Family housing	231	(**)	231	1,371	(**)	1,371	1,219	......	1,219
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	91	......	91	565	......	565	1	......	1
Department of the Navy:									
FFB Direct Loans[1]	119	......	119	345	68	277	820	55	765
Other	−179	......	−179	387	......	387	−79	......	−79
Department of the Air Force	−111	......	−111	272	......	272	496	......	496
Defense agencies	23	......	23	910	......	910	1,090	......	1,090
Other	31	25	6	169	146	23	137	145	−8
Proprietary receipts from the public	......	−84	84	......	253	−253	......	348	−348
Intrabudgetary transactions	6	......	6	327	......	327	243	......	243
Total—Department of Defense—Military	**23,312**	**−59**	**23,370**	**130,743**	**468**	**130,275**	**118,957**	**549**	**118,408**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$12	......	$12	$64	......	$64	$64	......	$64
Construction, general	62	......	62	430	......	430	516	......	516
Operation and maintenance, general	94	......	94	594	......	594	584	......	584
Flood control	17	......	17	206	......	206	196	......	196
Other	14	......	14	146	......	146	145	......	145
Proprietary receipts from the public	......	$4	−4	......	$15	−15	......	$33	−33
Total—Corps of Engineers	199	4	195	1,440	15	1,425	1,504	33	1,471
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,462	......	1,462	8,777	......	8,777	7,113	......	7,113
Intrabudgetary transactions	......	......	......	−10,500	......	−10,500	−9,500	......	−9,500
Other	7	(**)	7	41	(**)	40	20	(**)	20
Proprietary receipts from the public	......	(**)	(**)	......	3	−3	......	3	−3
Total—Department of Defense—Civil	**1,669**	**4**	**1,665**	**10,257**	**18**	**10,239**	**8,638**	**36**	**8,601**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	348	......	348	2,203	......	2,203	2,127	......	2,127
Impact aid	31	......	31	400	......	400	360	......	360
Special programs	47	......	47	380	......	380	527	......	527
Indian education	1	......	1	30	......	30	51	......	51
Total—Office of Elementary and Secondary Education	426	......	426	3,012	......	3,012	3,065	......	3,065
Office of Bilingual Education and Minority Languages Affairs	10	......	10	48	......	48	100	......	100
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	344	......	344	865	......	865	571	......	571
Rehabilitation services and handicapped research	78	......	78	567	......	567	452	......	452
Payments of institutions for the handicapped	6	......	6	41	......	41	48	......	48
Office of Vocational and Adult Education	63	......	63	457	......	457	320	......	320
Office of Postsecondary Education:									
College housing loans	−1	5	−6	36	77	−41	58	175	−117
Student financial assistance	207	......	207	2,346	......	2,346	2,176	......	2,176
Guaranteed student loans	224	......	224	1,619	......	1,619	1,807	......	1,807
Higher education	30	......	30	234	......	234	244	......	244
Howard University	9	......	9	66	......	66	110	......	110
Higher education facilities loans and insurance	26	......	26	12	......	12	20	......	20
Total—Office of Postsecondary Education	496	5	491	4,314	77	4,237	4,415	175	4,241
Office of Educational Research and Improvement	13	......	13	75	......	75	59	......	59
Departmental management	23	......	23	141	......	141	141	......	141
Proprietary receipts from the public	......	6	−6	......	15	−15	......	9	−9
Total—Department of Education	**1,458**	**11**	**1,448**	**9,522**	**93**	**9,429**	**9,170**	**184**	**8,987**
Department of Energy:									
Atomic energy defense activities	665	......	665	3,764	......	3,764	3,476	......	3,476
Energy programs:									
General science and research activities	61	......	61	344	......	344	330	......	330
Energy supply, R and D activities	138	......	138	1,075	......	1,075	1,084	......	1,084
Uranium supply and enrichment activities	89	......	89	576	......	576	815	......	815
Fossil energy research and development	30	......	30	171	......	171	156	......	156
Naval petroleum and oil shale reserves	13	......	13	79	......	79	69	......	69
Energy conservation	41	......	41	236	......	236	220	......	220
Strategic petroleum reserve[1]	68	......	68	394	......	394	1,038	......	1,038
Alternative fuels productions:									
FFB direct loans[1]	......	......	......	......	......	......	151	......	151
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	33	......	33	188	......	188	135	......	135
Other	29	......	29	155	......	155	140	......	140
Total—Energy programs	501	......	501	3,218	......	3,218	4,139	......	4,139
Power Marketing Administration	152	92	60	633	571	62	656	756	−100
Departmental administration	23	......	23	181	......	181	164	......	164
Proprietary receipts from the public	......	258	−258	......	1,449	−1,449	......	1,432	−1,432
Intrabudgetary transactions	−24	......	−24	−34	......	−34	(**)	......	(**)
Total—Department of Energy	**1,317**	**350**	**967**	**7,763**	**2,019**	**5,743**	**8,435**	**2,188**	**6,247**

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$43	$1	$42	$224	$2	$222	$204	$1	$203
Health Resources and Services Administration:									
Public enterprise funds	(**)	......	(**)	14	......	14	11	......	11
Health resources and services	138	......	138	714	......	714	712	......	712
Indian health and facilities	70	......	70	435	......	435	435	......	435
FFB Loan Asset Purchases	......	......	......	......	4	−4	......	3	−3
Centers for Disease Control	35	......	35	199	......	199	187	......	187
National Institutes of Health:									
Cancer research	99	......	99	607	......	607	552	......	552
Heart, lung, and blood research	70	......	70	416	......	416	360	......	360
Arthritis, diabetes, and digestive and kidney diseases	42	......	42	266	......	266	241	......	241
Neurological and communicative disorders and stroke	34	......	34	192	......	192	169	......	169
Allergy and infectious diseases	35	......	35	182	......	182	165	......	165
General medical sciences	42	......	42	224	......	224	217	......	217
Child health and human development	27	......	27	158	......	158	143	......	143
Other research institutes	51	......	51	302	......	302	283	......	283
Research resources	25	......	25	143	......	143	131	......	131
Other	26	......	26	39	......	39	33	......	33
Total—National Institutes of Health	451	......	451	2,528	......	2,528	2,294	......	2,294
Alcohol, Drug Abuse, and Mental Health Administration	76	......	76	486	......	486	481	......	481
Office of Assistant Secretary for Health	11	......	11	90	......	90	89	......	89
Total—Public Health Service	823	1	823	4,690	6	4,684	4,413	5	4,408
Health Care Financing Administration:									
Grants to States for Medicaid	1,999	......	1,999	12,044	......	12,044	10,987	......	10,987
Payments to health care trust funds	2,064	......	2,064	9,064	......	9,064	9,913	......	9,913
Program management	−5	......	−5	28	......	28	20	......	20
Federal hospital insurance trust fund:									
Benefit payments	4,046	......	4,046	24,215	......	24,215	23,968	......	23,968
Administrative expenses and construction	37	......	37	352	......	352	384	......	384
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,083	......	4,083	24,567	......	24,567	24,365	......	24,365
Federal supplementary medical ins. trust fund:									
Benefit payments	1,846	......	1,846	11,993	......	11,993	10,192	......	10,192
Administrative expenses and construction	96	......	96	504	......	504	513	......	513
Total—FSMI trust fund	1,942	......	1,942	12,498	......	12,498	10,704	......	10,704
Total—Health Care Financing Administration	10,083	......	10,083	58,201	......	58,201	55,990	......	55,990
Social Security Administration:									
Payments to social security trust funds	165	......	165	5,399	......	[2]5,399	1,714	......	1,714
Special benefits for disabled coal miners	83	......	83	504	......	504	521	......	521
Supplemental security income program	113	......	113	5,054	......	5,054	4,702	......	4,702
Assistance payments program	670	......	670	4,614	......	4,614	4,239	......	4,239
Child support enforcement	58	......	58	349	......	349	297	......	297
Low income home energy assistance	253	......	253	1,589	......	1,589	1,582	......	1,582
Refugee and entrant assistance	22	......	22	182	......	182	267	......	267
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Social Security Administration	1,364	......	1,364	17,692	......	17,692	13,321	......	13,321
Human Development Services:									
Social services block grant	243	......	243	1,324	......	1,324	1,366	......	1,366
Human development services	179	......	179	1,020	......	1,020	952	......	952
Family social services	89	......	89	431	......	431	349	......	349
Work incentives	6	......	6	52	......	52	112	......	112
Community services	23	......	23	173	......	173	201	......	201
Other	(**)	(**)	(**)	(**)	1	−1	1	1	(**)
Total—Human Development Services	540	(**)	539	3,000	1	2,999	2,980	1	2,979
Departmental management	73	......	73	169	......	169	123	......	123
Proprietary receipts from the public	......	480	−480	......	2,884	−2,884	......	2,773	−2,773
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,474	......	−1,474	−9,231	......	−9,231	−9,014	......	−9,014
Payments for tax and other credits:									
Federal hospital insurance trust fund	−590	......	−590	167	......	167	−899	......	−899
Other	......	......	......	−380	......	−380	−635	......	−635
Total—Department of Health and Human Services, Except Social Security	**10,819**	**481**	**10,338**	**74,308**	**2,891**	**71,417**	**66,279**	**2,778**	**63,500**

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security[1]:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,652	......	$14,652	$85,843	......	$85,843	$81,693	......	$81,693
Administrative expenses and construction	123	......	123	814	......	814	788	......	788
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	23	......	23	516	......	516	862	......	862
Interest on normalized tax transfers	......	......	......	144	......	144	311	......	311
Total—FOASI trust fund	14,798	......	14,798	87,317	......	87,317	83,654	......	83,654
Federal disability insurance trust fund:									
Benefit payments	1,639	......	1,639	9,561	......	9,561	9,201	......	9,201
Administrative expenses and construction	49	......	49	307	......	307	293	......	293
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	14	......	14	30	......	30
Total—FDI trust fund	1,689	......	1,689	9,881	......	9,881	9,524	......	9,524
Proprietary Receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary Transactions[3]	-189	......	-189	-5,536	......	[2] -5,536	-1,941	......	-1,941
Total—Department of Health and Human Servies, Social Security (off-budget)	**16,298**	**(**)**	**16,298**	**91,663**	**(**)**	**91,663**	**91,237**	**(**)**	**91,237**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	318	$366	-48	1,505	$2,207	-702	1,387	$1,788	-401
Housing for the elderly or handicapped fund	38	43	-5	487	227	260	468	214	254
Other	20	5	15	33	28	5	29	27	2
Rent supplement payments	5	......	5	24	......	24	-113	......	-113
Homeownership assistance	24	......	24	141	......	141	138	......	138
Rental housing assistance	53	......	53	305	......	306	317	......	317
Low-rent public housing	121	......	121	1,126	......	1,126	1,140	......	1,140
College housing grants	......	......	......	......	......	......	3	......	3
Lower income housing assistance	581	......	581	3,725	......	3,725	3,500	......	3,500
Other	-12	......	-12	18	......	18	4	......	4
Total—Housing Programs	1,148	414	734	7,364	2,462	4,902	6,872	2,029	4,843
Public and Indian Housing:									
Low-rent housing—loans and other expenses	90	9	81	614	55	560	9,645	252	9,393
Payments for operation of low-income housing projects	95	......	95	594	......	594	605	......	605
FFB Direct Loans[1]	......	......	......	......	35	-35	......	32	-32
Total—Public and Indian Housing	186	9	176	1,208	90	1,119	10,250	285	9,966
Government National Mortgage Association:									
Management and liquidating functions fund	12	36	-24	217	353	-136	356	650	-294
Guarantees of mortgage-backed securities	1	20	-19	8	147	-139	12	123	-111
Participation sales fund	-28	......	-26	-45	......	-45	-41	......	-41
Total—Government National Mortgage Association	-15	56	-71	180	500	-320	327	774	-446
Community Planning and Development:									
Public enterprise fund	7	10	-3	56	63	-8	66	71	-4
FFB Direct Loans[1]	9	......	9	53	47	7	43	5	39
Community Development Grants	249	......	249	1,758	......	1,758	2,002	......	2,002
Urban development grants	35	......	35	249	......	249	230	......	230
Other	6	......	6	37	......	37	7	......	7
Total—Community Planning and Development	3[illegible]6	10	296	2,152	110	2,042	2,348	75	2,273
Management and administration	20	......	20	141	......	141	149	......	149
Other	7	......	7	32	......	32	24	......	24
Total—Department of Housing and Urban Development	**1,651**	**489**	**1,162**	**11,077**	**3,161**	**7,916**	**19,971**	**3,163**	**16,808**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$27	......	$27	$210	......	$210	$204	......	$204
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	2	......	2
Payments to States and counties for general purpose fiscal assistance	......	......	......	15	......	15	79	......	79
Other	7	......	7	42	......	42	55	......	55
Minerals Management Service	55	......	55	339	......	339	349	......	349
Office of Surface Mining Reclamation and Enforcement	21	......	21	152	......	152	124	......	124
Total—Land and minerals management	111	......	111	758	......	758	814	......	814
Water and science:									
Bureau of Reclamation:									
Construction program	59	$23	35	420	$52	368	323	$36	287
Operation and maintenance	11	......	11	73	......	73	71	......	71
Other	8	......	8	74	......	74	60	......	60
Geological Survey	29	......	29	200	......	200	223	......	223
Bureau of Mines	12	3	9	75	16	60	87	11	76
Total—Water and science	118	27	91	842	68	775	764	47	717
Fish and wildlife and parks:									
United States Fish and Wildlife Service	45	......	45	284	......	284	304	......	304
National Park Service	64	......	64	460	......	460	537	......	537
Total—Fish and wildlife and parks	109	......	109	743	......	743	842	......	842
Bureau of Indian Affairs:									
Operation of Indian programs	77	......	77	477	......	477	508	......	508
Construction	9	......	9	54	......	54	66	......	66
Indian tribal funds	28	......	28	165	......	165	184	......	184
Other	11	1	10	31	5	26	33	5	28
Total—Bureau of Indian Affairs	125	1	124	726	5	721	791	5	786
Territorial and International Affairs:									
FFB Direct Loans[1]	......	(**)	(**)	......	1	-1	......	1	-1
Other	22	......	22	107	......	107	94	......	94
Departmental offices	5	......	5	63	......	63	37	......	37
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	(**)	(**)	......	-1	1	......	5	-5
Other	......	155	-155	......	897	-897	......	904	-904
Intrabudgetary transactions	(**)	......	(**)	-7	......	-7	-23	......	-23
Total—Department of the Interior	**489**	**183**	**307**	**3,233**	**970**	**2,263**	**3,320**	**963**	**2,357**
Department of Justice:									
General administration	(**)	......	(**)	54	......	54	34	......	34
United States Parole Commission	1	......	1	4	......	4	4	......	4
Legal activities	80	......	80	387	......	387	393	......	393
Interagency law enforcement	(**)	......	(**)	6	......	6	50	......	50
Federal Bureau of Investigation	78	......	78	592	......	592	499	......	499
Drug Enforcement Administration	29	......	29	172	......	172	157	......	157
Immigration and Naturalization Service	43	......	43	286	......	286	263	......	263
Federal Prison System	55	2	52	327	15	312	288	12	276
Office of Justice Programs	13	......	13	73	(**)	73	70	......	70
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**300**	**2**	**298**	**1,901**	**15**	**1,886**	**1,758**	**12**	**1,746**
Department of Labor:									
Employment and Training Administration:									
Program administration	4	......	4	31	......	31	31	......	31
Training and employment services	260	......	260	1,504	......	1,504	1,335	......	1,335
Community service employment for older Americans	24	......	24	160	......	160	162	......	162
Federal unemployment benefits and allowances	-9	......	-9	2	......	2	-12	......	-12
State unemployment insurance and employment service operation	-34	......	-34	-2	......	-2	27	......	27
Advances to the unemployment trust fund and other funds	39	......	39	61	......	61	1,000	......	1,000
Other	(**)	......	(**)	-2	......	-2	-10	......	-10

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,629	......	$1,629	$8,219	......	$8,219	$8,595	......	$8,595
State administrative expenses	233	......	233	1,176	......	1,176	1,134	......	1,134
Federal administrative expenses	21	......	21	79	......	79	75	......	75
Veterans employment and training	11	......	11	60	......	60	56	......	56
Interest on refunds of taxes	1	......	1	4	......	4	2	......	2
Repayment of advances from the general fund	407	......	407	582	......	582	940	......	940
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad-unemployment insurance:									
Railroad unemployment benefits	20	......	20	111	......	111	104	......	104
Administrative expenses	−3	......	−3	11	......	11	11	......	11
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	2,319	......	2,319	10,243	......	10,243	10,922	......	10,922
Total—Employment and Training Administration	2,603	......	2,603	11,996	......	11,996	13,455	......	13,455
Labor-Management Services	4	......	4	28	......	28	29	......	29
Pension Benefit Guaranty Corporation	19	$54	−36	108	$144	−36	88	$74	14
Employment Standards Administration:									
Salaries and expenses	3	......	3	91	......	91	85	......	85
Special benefits	14	......	14	−176	......	−176	−282	......	−282
Black lung disability trust fund	54	......	54	289	......	289	308	......	308
Special workers' compensation expenses	5	......	5	31	......	31	28	......	28
Occupational Safety and Health Administration	18	......	18	105	......	105	102	......	102
Mine Safety and Health Administration	12	......	12	75	......	75	76	......	76
Bureau of Labor Statistics	12	......	12	80	......	80	68	......	68
Departmental management	17	......	17	69	......	69	69	......	69
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	−460	......	−460	−768	......	−768	−2,025	......	−2,025
Total—Department of Labor	**2,299**	**55**	**2,244**	**11,928**	**144**	**11,784**	**12,000**	**75**	**11,925**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	99	......	99	616	......	616	501	......	501
Acquisition, operation, and maintenance of buildings abroad	11	......	11	111	......	111	147	......	147
Payment to Foreign Service retirement and disability fund	......	......	......	106	......	106	107	......	107
Foreign Service retirement and disability fund	18	......	18	117	......	117	93	......	93
Other	1	......	1	11	......	11	12	......	12
Total—Administration of Foreign Affairs	129	......	129	961	......	961	860	......	860
International Organizations and Conferences	3	......	3	380	......	380	458	......	458
International Commissions	1	......	1	15	......	15	13	......	13
Migration and Refugee Assistance	28	......	28	168	......	168	177	......	177
International Narcotics Control	4	......	4	28	......	28	27	......	27
Other	4	......	4	30	......	30	29	......	29
Proprietary receipts from the public	......	4	−4	......	3	−3	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−106	......	−106	−149	......	−149
Total—Department of State	**169**	**4**	**165**	**1,475**	**3**	**1,473**	**1,416**	**(**)**	**1,415**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	834	......	834	6,384	......	6,384	5,418	......	5,418
Other	−1	......	−1	12	1	11	15	......	15
Other programs	11	......	11	101	......	101	163	......	163
Total—Federal Highway Administration	844	......	844	6,497	1	6,496	5,596	......	5,596
National Highway Traffic Safety Administration:									
Operations and research	2	......	2	31	......	31	37	......	37
Trust fund share of highway safety programs	19	......	19	77	......	77	60	......	60
Other	(**)	......	(**)	−2	......	−2	1	......	1

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	$15	$1	$14	$27	$23	$4
Northeast corridor improvement program	$5	......	$5	57	......	57	81	......	81
Grants to National Railroad Passenger Corporation	(**)	......	(**)	347	......	347	386	......	386
FFB Direct Loans[1]	......	$2	−2	1	91	−90	1	7	−6
Other	8	......	8	58	......	58	57	......	57
Total—Federal Railroad Administration	13	2	11	478	92	386	553	30	523
Urban Mass Transportation Administration:									
Formula grants	91	......	91	544	......	544	602	......	602
Discretionary grants	49	......	49	385	......	385	167	......	167
Other	65	......	65	493	......	493	784	......	784
Federal Aviation Administration:									
Operations	172	......	172	1,004	......	1,004	934	......	934
Other	5	......	5	23	......	23	27	(**)	27
Airport and airway trust fund:									
Grants-in-aid for airports	45	......	45	444	......	444	411	......	411
Facilities and equipment	80	......	80	352	......	352	193	......	193
Research, engineering and development	37	......	37	149	......	149	118	......	118
Operations	54	......	54	420	......	420	477	......	477
Total—Airport and airway trust fund	215	......	215	1,365	......	1,365	1,199	......	1,199
Total—Federal Aviation Administration	392	......	392	2,392	......	2,392	2,160	(**)	2,160
Coast Guard:									
Operating expenses	124	......	124	840	......	840	864	......	864
Acquisition, construction, and improvements	42	......	42	219	......	219	229	......	229
Retired pay	25	......	25	165	......	165	139	......	139
Other	4	(**)	4	56	2	54	61	2	59
Total—Coast Guard	195	(**)	195	1,280	2	1,278	1,293	2	1,290
Maritime Administration:									
Public enterprise funds	246	4	242	765	103	662	82	69	13
Operating-differential subsidies	15	......	15	146	......	146	171	......	171
Other	8	......	8	41	......	41	38	......	38
Other	−12	1	−13	77	6	71	59	5	54
Proprietary receipts from the public	......	5	−5	......	32	−32	......	29	−29
Intrabudgetary transactions	(**)	......	(**)	−4	......	−4	−53	......	−53
Total—Department of Transportation	**1,928**	**11**	**1,916**	**13,201**	**236**	**12,965**	**11,549**	**135**	**11,413**
Department of the Treasury:									
Departmental offices	−19	......	−19	−345	......	−345	−188	......	−188
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	3	......	3	4	......	4
General revenue sharing	(**)	......	(**)	2,251	......	2,251	2,300	......	2,300
Federal Law Enforcement Training Center	2	......	2	7	......	7	8	......	8
Financial Management Service:									
Salaries and expenses	22	......	22	118	......	118	121	......	121
Claims, judgements, and relief acts	26	......	26	119	......	119	142	......	142
Energy security reserve	3	......	3	21	......	21	20	......	20
Other	5	......	5	545	......	545	11	......	11
Total—Financial Management Service	55	......	55	803	......	803	294	......	294
Federal Financing Bank[1]	1,994	2,219	−224	8,073	8,561	−488	9,417	9,521	−105
Bureau of Alcohol, Tobacco and Firearms	11	......	11	83	......	83	84	......	84
United States Customs Service	63	......	63	398	......	398	374	......	374
Bureau of Engraving and Printing	4	......	4	−11	......	−11	−13	......	−13
Bureau of the Mint	23	......	23	81	......	81	52	......	52
Bureau of the Public Debt	12	......	12	103	......	103	92	......	92

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	-$1	......	-$1	$35	......	$35	$53	......	$53
Processing tax returns	95	......	95	618	......	618	493	......	493
Examinations and appeals	103	......	103	695	......	695	683	......	683
Investigation, collection and taxpayer service	89	......	89	538	......	538	523	......	523
Payment where credit exceeds liability for tax	595	......	595	707	......	707	378	......	378
Refunding internal revenue collections, interest	157	......	157	986	......	986	636	......	636
Internal revenue collections for Puerto Rico	14	......	14	108	......	108	174	......	174
Other	(**)	(**)	(**)	1	$1	(**)	1	$1	(**)
Total—Internal Revenue Service	1,052	(**)	1,052	3,688	1	3,688	2,941	1	2,940
United States Secret Service	24	......	24	145	......	145	162	......	162
Comptroller of the Currency	16	$1	14	116	117	-1	84	91	-8
Interest on the public debt:									
Public issues (accrual basis)	13,250	......	13,250	77,937	......	77,937	72,886	......	72,886
Special issues (cash basis)	339	......	339	13,884	......	13,884	14,691	......	14,691
Total—Interest on the public debt	13,589	......	13,589	91,822	......	91,822	87,577	......	87,577
Proprietary receipts from the public	(**)	-340	340	......	1,156	-1,156	......	1,903	-1,903
Receipts from off-budget Federal entities	......	......	......	-158	......	-158	-341	......	-341
Intrabudgetary transactions	-2,641	......	-2,641	-8,373	......	-8,373	-3,034	6,960	-9,995
Total—Department of the Treasury	**14,185**	**1,880**	**12,305**	**98,687**	**9,835**	**88,852**	**99,813**	**18,478**	**81,335**
Environmental Protection Agency:									
Salaries and expenses	53	......	53	336	......	336	311	......	311
Research and development	15	......	15	94	......	94	73	......	73
Abatement, control, and compliance	37	......	37	204	......	204	201	......	201
Construction grants	240	......	240	1,628	......	1,628	1,485	......	1,485
Hazardous substance response trust fund	46	......	46	244	......	244	168	......	168
Other	1	(**)	(**)	2	(**)	2	46	(**)	46
Proprietary receipts from the public	......	1	-1	......	8	-8	......	3	-3
Intrabudgetary transactions	......	......	......	......	......	......	-44	......	-44
Total—Environmental Protection Agency	**392**	**1**	**391**	**2,508**	**9**	**2,499**	**2,240**	**3**	**2,237**
General Services Administration:									
Real property activities:									
FFB Direct Loans[1]	......	......	......	......	3	-3	......	2	-2
Federal Buildings Fund	181	......	181	(**)	......	(**)	-68	......	-68
Personal property activities	41	......	41	243	......	243	25	......	25
Information Resources Management Service	39	......	39	26	......	26	20	......	20
Federal property resources activities	-62	......	-62	-105	......	-105	-61	......	-61
General activities	10	......	10	69	......	69	74	(**)	73
Proprietary receipts from the public	......	23	-23	......	42	-42	......	40	-40
Other	......	-11	11	......	-68	68	......	-40	40
Total—General Services Administration	**209**	**12**	**197**	**232**	**-23**	**255**	**-11**	**2**	**-14**
National Aeronautics and Space Administration:									
Research and development	177	......	177	1,289	......	1,289	1,012	......	1,012
Space flight, control, and data communications:									
FFB Direct Loans[1]	......	......	......	......	......	......	......	52	-52
Other	84	......	84	1,811	......	1,811	2,093	......	2,093
Construction of facilities	10	......	10	95	......	95	83	......	83
Research and program management	109	......	109	684	......	684	661	......	661
Other	(**)	......	(**)	(**)	......	(**)	......	......	......
Total—National Aeronautics and Space Administration	**380**	**......**	**380**	**3,880**	**......**	**3,880**	**3,849**	**52**	**3,796**
Office of Personnel Management:									
Salaries and expenses	2	......	2	85	......	65	66	......	86
Government payment for annuitants, employees health benefits	121	......	121	735	......	735	734	......	734
Payment to civil service retirement and disability fund	(**)	......	(**)	1	......	1	1	......	1
Civil service retirement and disability fund	2,000	......	2,000	11,859	......	11,859	11,326	......	11,326
Employees health benefits fund	767	1,380	-613	3,470	4,181	-711	3,230	3,382	-152
Employees life insurance fund	71	78	-7	440	828	-388	423	770	-347
Retired employees health benefits fund	1	1	(**)	6	6	(**)	8	8	(**)
Other	15	......	15	-7	......	-7	4	......	4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	......	(**)	-1	......	-1	-1	......	-1
Other	-3	......	-3	-17	......	-17	-17	......	-17
Total—Office of Personnel Management	**2,974**	**1,459**	**1,515**	**16,572**	**5,015**	**11,557**	**15,793**	**4,160**	**11,633**

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$79	$79	-$1	$437	$461	-$24	$466	$401	$65
Disaster loan fund	25	70	-46	303	415	-112	347	458	-111
Other	3	1	2	16	7	9	16	7	8
Salaries and expenses	21	......	21	145	......	145	132	......	132
FFB Direct Loans[1]	27	22	5	186	51	134	257	56	201
FFB Asset Purchases[1]	......	1	-1	......	4	-4	......	4	-4
Other	(**)	......	(**)	1	......	1	(**)	(**)	(**)
Total—Small Business Administration	**155**	**173**	**-18**	**1,088**	**939**	**150**	**1,218**	**925**	**292**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	169	75	94	880	756	124	805	574	232
Direct loan revolving fund	2	5	-3	12	29	-17	13	32	-19
Other	49	35	14	230	220	10	196	227	-31
Compensation and pensions	65	......	65	7,173	......	7,173	7,075	......	7,075
Readjustment benefits	24	......	24	534	......	534	674	......	674
Medical care	719	......	719	4,495	......	4,495	4,289	......	4,289
Medical and prosthetic research	14	......	14	93	......	93	119	......	119
General operating expenses	62	......	62	388	......	388	378	......	378
Construction projects	43	......	43	273	......	273	261	......	261
Post-Vietnam era veterans education account	11	......	11	114	......	114	98	......	98
Insurance funds:									
National service life	102	......	102	522	......	522	480	......	480
United States government life	4	......	4	23	......	23	22	......	22
Veterans special life	7	5	2	38	71	-33	35	67	-31
Other	7	......	7	56	......	56	69	......	69
Proprietary receipts from the public:									
National service life	......	43	-43	......	224	-224	......	210	-210
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	29	-29	......	147	-147	......	98	-98
Intrabudgetary transactions	-14	......	-14	-92	......	-92	-48	......	-48
Total—Veterans Administration	**1,264**	**192**	**1,072**	**14,738**	**1,446**	**13,291**	**14,466**	**1,208**	**13,258**
Independent agencies:									
Action	11	......	11	87	......	87	61	......	61
Board for International Broadcasting	12	......	12	62	......	62	65	......	65
Consumer Product Safety Commission	3	......	3	18	......	18	14	......	14
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	......	......	......	514	......	514	505	......	505
Proprietary receipts from the public	......	......	......	......	35	-35	......	107	-107
Equal Employment Opportunity Commission	12	......	12	82	......	82	79	......	79
Export-Import Bank of the United States	526	296	230	1,586	1,853	-267	1,991	2,015	-24
Federal Communications Commission	6	......	6	47	......	47	47	......	47
Federal Deposit Insurance Corporation	337	340	-3	2,870	2,990	-120	1,866	2,837	-970
Federal Emergency Management Agency:									
Public enterprise funds	48	22	26	308	120	188	141	167	-26
Salaries and expenses	9	......	9	62	......	62	75	......	75
Emergency management and planning assistance	26	......	26	144	......	144	190	......	190
Emergency food distribution and shelter program	4	......	4	24	......	24	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	21	20	1	40	41	(**)
Federal Savings and Loan Insurance Corp. fund	227	370	-143	1,106	1,481	-372	1,772	841	881
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	5	......	5	32	......	32	30	......	30
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	26	......	26	44	......	44
Appalachian Regional Commission	8	......	8	78	......	78	101	......	101
Other	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Interstate Commerce Commission	3	......	3	24	......	24	27	......	27
Legal Services Corporation	25	......	25	158	......	158	147	......	147
Merit Systems Protection Board	2	......	2	12	......	12	11	......	11
National Archives and Record Administration	5	......	5	54	......	54	49	(**)	49
National Credit Union Administration:									
Central liquidity facility	36	39	-3	108	107	1	665	654	10
Other	-16	4	-20	-12	224	-236	70	788	-718

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	......	$14	$82	......	$82	$83	......	$83
National Endowment for the Humanities	9	......	9	60	......	60	65	......	65
Institute of Museum Services	(**)	......	(**)	10	......	10	10	......	10
National Labor Relations Board	9	......	9	68	......	68	70	......	70
National Science Foundation	153	......	153	705	......	705	567	......	567
National Transportation Safety Board	2	......	2	11	......	11	10	......	10
Nuclear Regulatory Commission	30	......	30	209	......	209	231	......	231
Panama Canal Commission	36	$40	-4	204	$217	-13	201	$204	-3
Postal Service:									
Public Enterprise Fund[1]	2,589	3,011	[4] -422	15,609	16,972	-1,363	14,238	15,344	-1,106
Payment to the Postal Service Fund	......	......	......	380	......	380	619	......	619
Railroad Retirement Board:									
Federal windfall subsidy	32	......	32	197	......	197	201	......	201
Federal payment to the railroad retirement accounts	(**)	......	(**)	49	......	49	9	......	9
Milwaukee railroad restructuring, administration	1	......	1	2	......	2	1	......	1
Railroad retirement accounts:									
Social security equivalent benefit account	319	......	319	1,862	......	1,862	1,773	......	1,773
Benefits payments and claims	181	......	181	1,080	......	1,080	1,103	......	1,103
Advances to the railroad retirement account from the FOASI trust fund	-59	......	-59	-347	......	-347	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-27	......	-27	(**)	......	(**)
Disbursements for the payment of FOASI benefits	60	......	60	348	......	348	-1	......	-1
Disbursements for the payment of FDI benefits	4	......	4	26	......	26	(**)	......	(**)
Administrative expenses	9	......	9	26	......	26	22	......	22
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	6	......	6
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	......	......	......	-14	......	-14
Interest on advances to railroad accounts	......	......	......	......	......	......	-5	......	-5
Repayment of advances to railroad retirement board	......	......	......	......	......	......	......	......	......
Federal payments to the railroad social security equivalent benefit account	......	......	......	......	......	......	-32	......	-32
Federal payments to the rail industry pension fund	......	......	......	-25	......	-25	......	......	......
Total—Railroad Retirement Board	543	......	543	3,191	......	3,191	3,063	......	3,063
Securities and Exchange Commission	7	......	7	53	......	53	52	......	52
Smithsonian Institution	17	......	17	110	......	110	111	......	111
Tennessee Valley Authority:									
FFB Direct Loans[1]	14	......	14	106	15	91	102	53	49
Other	455	469	-14	2,636	2,360	276	2,747	2,436	311
United States Information Agency	61	......	61	385	(**)	385	319	(**)	319
United States Railway Association	(**)	......	(**)	1	......	1	1	......	1
United States Synthetic Fuel Corp	3	3	......	21	21	......	21	21	......
Other independent agencies	22	4	18	264	21	243	256	10	245
Total—Independent agencies	**5,258**	**4,603**	**655**	**31,679**	**26,436**	**5,243**	**30,927**	**25,518**	**5,409**
Undistributed offsetting receipts:									
Other interest	......	......	......	......	(**)	(**)	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-1	......	-1	-1	......	-1
Department of Defense—Military:									
Education Benefits fund	-7	......	-7	-76	......	-76	......	......	......
Department of Defense—Civil:									
Military retirement fund	-1,483	......	-1,483	-8,840	......	-8,840	-8,175	......	-8,175
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-214	......	-214	-1,237	......	-1,237	-1,078	......	-1,078
Federal disability insurance trust fund (OFF-BUDGET)	-20	......	-20	-118	......	-118	-104	......	-104
Federal hospital insurance trust fund	-134	......	-134	-753	......	-753	-687	......	-687
Department of State:									
Foreign Service retirement and disability fund	-4	......	-4	-21	......	-21	-20	......	-20
Office of Personnel Management:									
Civil Service retirement and disability fund	-375	......	-375	-2,449	......	-2,449	-2,396	......	-2,396
Subtotal	-2,237	......	-2,237	-13,496	......	-13,496	-12,461	......	-12,461

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	−$5	......	−$5	−$5	......	−$5
Department of Defense—Civil:									
Education benefits fund	$6	......	$6	8	......	8	......	......	......
Military retirement fund	−2	......	−2	1,514	......	1,514	−480	......	−480
Soldiers' and Airmen's Home permanent fund	−4	......	−4	−9	......	−9	−9	......	−9
Corps of Engineers	−12	......	−12	−26	......	−26	−3	......	−3
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−22	......	−22	−1,920	......	−1,920	−1,744	......	−1,744
Federal disability insurance trust fund (OFF-BUDGET)	−3	......	−3	−284	......	−284	−244	......	−244
Federal hospital insurance trust fund	−4	......	−4	−1,137	......	−1,137	−957	......	−957
Federal supplementary medical insurance trust fund	−5	......	−5	−608	......	−608	−552	......	−552
Department of Labor:									
Unemployment trust fund	−13	......	−13	−828	......	−828	−582	......	−582
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	−134	......	−134	−114	......	−114
Department of Transportation:									
Airport and airway trust fund	−1	......	−1	−408	......	−408	−355	......	−355
Highway trust fund	−5	......	−5	−645	......	−645	−583	......	−583
Environmental Protection Agency:									
Post-closure liability trust fund	−1	......	−1	−2	......	−2	−1	......	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−25	......	−25	−7,113	......	−7,113	−6,271	......	−6,271
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	−10	......	−10	−11	......	−11
National service life insurance fund	−1	......	−1	−457	......	−457	−434	......	−434
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−90	......	−90	−302	......	−302	−118	......	−118
Other	−2	......	−2	−12	......	−12	−30	......	−30
Subtotal	−184	......	−184	−12,358	......	−12,358	−12,491	......	−12,491
Unrealized Discount on trust fund investments	−3	......	−3	−14	......	−14	......	......	......
Rents and royalties on the Outer Continental Shelf lands	......	227	−227	......	1,600	−1,600	......	2,405	−2,405
Total—Undistributed offsetting receipts	−2,424	227	−2,651	−25,868	1,600	−27,468	−24,951	2,406	−27,357
Total outlays	93,020	13,321	79,700	567,225	74,009	493,216	558,735	88,452	[4]470,284
Total On-Budget	76,981	13,320	63,661	479,101	74,009	405,092	470,668	88,452	382,216
Total Off-Budget	16,040	(**)	16,040	88,124	(**)	88,124	88,068	(**)	88,067
Total Surplus (+) or Deficit (−)			−30,142			−136,343			−130,021
Total On-Budget			−31,457			−142,717			−130,092
Total Off-Budget			+1,315			+6,374			+71

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$14,586	$16,094
Receipts from off-budget Federal entities	156	341
Intrabudgetary transactions	64,718	63,682
Total receipts offset against outlays	79,461	80,117

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as seperate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes an adjustment to prior reporting of $1,729 million for previously unreported taxes on benefits.

[3] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[4] The Postal Service figure represents reporting for the full calendar month of March and is partially estimated. This estimate includes $249 million for postal money orders issued between March 15 and 31, derived from the Postal Service consolidated reporting system.

[5] Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (–) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$7,675	$149,544	$138,465	$1,823,103	$1,964,973	$1,972,647
Federal Financing Bank	....	14,169	....	(**)	14,169	14,169
Total public debt securities	7,675	163,713	138,465	1,823,103	1,979,142	1,986,816
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-4	-84	-64	4,366	4,286	4,282
Total federal securities	7,671	163,629	138,400	1,827,470	1,983,428	1,991,098
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-770	36,003	32,410	317,612	354,385	353,615
Total borrowing from the public	8,441	127,626	105,990	1,509,857	1,629,042	1,637,483
Accrued interest payable to the public	4,735	1,931	2,235	26,709	23,904	28,639
Allocations of special drawing rights	-86	386	-30	5,191	5,663	5,577
Deposit funds	270	-335	1,353	14,385	13,780	14,050
Miscellaneous liability accounts (includes checks outstanding etc.)	128	-358	3,414	11,639	11,152	11,280
Total liability accounts	**13,489**	**129,250**	**112,955**	**1,567,780**	**1,683,541**	**1,697,030**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	-1,747	-894	-5,450	4,174	5,026	3,280
Tax and loan note accounts	-12,334	-3,919	-11,108	12,886	21,300	8,966
Balance	-14,080	-4,814	-16,559	17,060	26,326	12,246
Special drawing rights:						
Total holdings	-82	992	419	6,847	7,921	7,839
SDR certificates issued to Federal Reserve Banks	....	-100	....	-4,618	-4,718	-4,718
Balance	-82	892	419	2,229	3,203	3,121
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	-315	1,413	-138	-717	1,012	697
Letter of credit issued to IMF	53	-362	-48	-7,946	-8,361	-8,308
Dollar deposits with the IMF	-3	-9	5	-51	-57	-60
Receivable/payable (-) for interim maintenance of value adjustments	147	-651	54	-543	-1,342	-1,194
Balance	-118	391	-127	10,442	10,951	10,833
Loans to International Monetary Fund	-37	-47	-95	1,236	[2]1,226	1,189
Other cash and monetary assets	224	1,746	208	8,872	10,394	10,618
Total cash and monetary assets	-14,093	-1,832	-16,155	39,839	52,101	38,007
Miscellaneous asset accounts	-2,522	-5,038	-631	15,365	[2]12,849	10,327
Total asset accounts	**-16,615**	**-6,870**	**-16,786**	**55,204**	**64,950**	**48,334**
Excess of liabilities (+) or assets (-)	**+30,104**	**+136,120**	**+129,741**	**+1,512,576**	**+1,618,592**	**+1,648,696**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	38	223	280	....	185	223
Total financing [Financing of deficit (+) or disposition of surplus (-)]	**+30,142**	**+136,343**	**+130,021**	**+1,512,576**	**+1,618,777**	**+1,648,919**

[1] Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received and withdrawals are reflected as processed.

[2] Includes an adjustment for prior reporting.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,618,592	$1,512,576	$1,310,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,618,592	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	30,142	136,343	130,021
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)[1]	30,142	133,343	130,021
Total—on-budget (Table 2)	31,457	142,717	130,092
Total off-budget (Table 2)	−1,315	−6,374	−71
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−38	−223	−280
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	−38	−223	−280
Excess of liabilities close of period	**1,648,696**	**1,648,696**	**1,430,968**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

...No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, March 1986 and Other Periods (In millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	−$2	−$14	$9	$7	$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	−$4	−23	−37	82	63	59
Department of Housing and Urban Development:						
Federal Housing Administration	−1	−9	−13	117	109	108
Department of the Interior:						
Bureau of Land Management	(**)	−1	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1	....	1	1	2
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,166	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	....	−50	....	1,725	1,675	1,675
Total agency securities	−4	−84	−64	4,366	4,286	4,282

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	−$4,406	−$3,606	$2,973	$23,811	$24,612	$20,205
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-Import Bank of United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	6	69	75	75
Federal Financing Bank	37	−14,212	1,973	153,075	138,826	138,863
Federal Housing Administration:						
General insurance	...	−50	−80	1,530	1,480	1,480
Special risk insurance	...	...	−30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	3	23	25	25
Rural Electrification Administration	−94	...	...	7,865	7,959	7,865
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	−1,180	−1,335	3,786	2,406	2,606
Agricultural credit insurance fund	15	−800	−406	6,220	5,405	5,420
Rural development insurance fund	...	−210	...	1,726	1,516	1,516
Federal Crop Ins. Corp	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	...	...	...	1,170	1,170	1,170
Bonneville Power Administration	...	...	...	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	300	425	4,801	5,101	5,101
Low-Rent Public housing	90	405	9,351	14,727	15,042	15,132
Urban renewal fund	...	...	...	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	190	1,073	945	1,717	2,600	2,790
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	...	13	13	13
Federal ship revolving fund	240	680	...	130	570	810
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional Rail Reorganization	...	...	...	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	**−3,728**	**−16,787**	**14,546**	**230,954**	**217,896**	**214,167**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	−420	−158	−1	15,410	15,670	15,250
National Credit Union Administration	−3	...	9	222	226	223
Postal Service	...	...	...	1,690	1,690	1,690
Tennessee Valley Authority	−24	68	475	14,561	14,673	14,649
U.S. Railway Association	...	...	...	74	74	74
Total borrowing from the Federal Financing Bank	**−447**	**−70**	**483**	**31,957**	**32,333**	**31,886**

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	–$1	–$2	$4	$7	$6	$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	–7	53	2	1,366	1,427	1,420
Department of Health and Human Services	2	1	5	9	8	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	79	787	460	3,783	4,491	4,570
Agency securities	(**)	–1	–4	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	–11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	–11	....	....	....
Management and liquidating functions fund:						
Public debt securities	26	–63	491	766	677	703
Agency securities	–2	–9	15	85	78	76
Guarantees of mortgage-backed securities:						
Public debt securities	18	138	105	1,015	1,135	1,153
Agency securities	....	....	5	3	3	3
Participation sales fund:						
Public debt securities	29	60	168	2,088	2,119	2,148
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	39	312	423	7,422	7,695	7,733
Department of Labor	38	36	–14	303	301	339
Department of Transportation	1	9	3	129	136	137
Department of the Treasury	1	–1,880	–728	2,080	199	200
Veterans Administration:						
Veterans reopened insurance fund	–9	–2	23	635	642	633
Independent agencies:						
Export-Import Bank of the United States	–651	144	14	73	867	216
Federal Emergency Mangement Agency:						
National insurance development fund	–30	–150	63	150	30	....
Federal Savings and Loan Insurance Corporation:						
Public debt securities	128	307	–883	5,756	5,936	6,064
Agency securities	....	....	....	67	67	67
Postal Service	231	1,002	615	2,362	3,134	3,364
National Credit Union Administration	20	238	718	1,131	1,349	1,369
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	38	97	104	1,134	1,193	1,231
Total public debt securities	–48	1,172	1,646	30,319	31,540	31,491
Total agency securities	–2	–9	–5	302	295	293
Total Federal funds	–50	1,163	1,642	30,622	31,835	31,784
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	3	6	5	102	104	107
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	–23	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)	....	(**)
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	21	9,055	11,053	11,635	20,669	20,690
Other	33	88	21	250	305	338
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,324	–2,253	–1,560	30,968	27,391	28,715
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	–94	377	1,611	5,704	6,175	6,081
Federal hospital insurance trust fund:						
Public debt securities	614	11,718	2,006	20,721	31,825	32,440
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	14	–8	1,272	10,736	10,715	10,729
Other	1	6	2	31	35	37

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$73	−$107	$15	$195	$161	$88
Department of Labor:						
Unemployment trust fund	−1,656	−1,057	−698	17,009	17,610	15,952
Other	22	2	−9	24	4	26
Department of State:						
Foreign service retirement and disability fund	−14	162	212	2,462	2,639	2,624
Other	....	(**)	(**)	(**)	....	....
Department of Transportation:						
Airport and airway trust fund	−3	342	490	7,410	7,755	7,752
Highway trust fund	−214	587	2,139	11,942	12,743	12,529
Other	4	4	(**)	(**)	(**)	4
Department of the Treasury	−12	102	104	265	379	367
Environmental Protection Agency	−42	−189	56	701	554	512
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,235	13,577	11,483	127,278	142,090	140,855
Agency securities	....	....	....	175	175	175
Employees health benefits fund	614	715	157	1,174	1,276	1,890
Employees life insurance fund	6	389	342	6,640	7,023	7,029
Retired employees health benefits fund	....	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	−4	−11	−11	269	262	257
National service life insurance:						
Public debt securities	−62	166	165	9,296	9,524	9,462
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−2	34	31	942	978	976
General Post Fund National Homes	(**)	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	−21	112	973	16,130	16,263	16,242
Harry S. Truman Memorial Scholarship Trust Fund	1	(**)	1	47	47	47
Japan-United States Friendship Commission	....	−2	(**)	18	16	16
Railroad Retirement Board	60	1,019	938	4,232	5,191	5,251
Other	−1	1	1	6	7	7
Total public debt securities	−720	34,840	30,769	286,226	321,786	321,066
Total agency securities	....	....	....	765	765	765
Total trust funds	**−720**	**34,840**	**30,769**	**286,991**	**322,551**	**321,831**
Grand total[1]	**−770**	**36,003**	**32,410**	**317,612**	**354,385**	**353,615**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**)Less than $500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572							$163,280	$156,122
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113							26,414	26,538
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229							120,131	111,135
Unemployment insurance	1,340	2,241	221	1,211	2,467	190							7,671	8,524
Other retirement contributions	382	432	429	406	372	366							2,389	2,349
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531							17,190	17,892
Estate and gift taxes	574	564	514	587	487	533							3,258	3,153
Customs duties	1,106	1,028	1,008	1,097	948	1,036							6,223	5,985
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989							10,316	8,566
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**							**356,873**	.....
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**							**262,375**	.....
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**							**94,498**	.....
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*							......	*340,263*
(On-budget	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*							......	*252,125*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*							......	*88,138*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143							840	771
The Judiciary	98	74	102	76	108	74							531	466
Executive Office of the President	11	8	10	11	9	8							57	55
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588							4,442	4,933
International development assistance	297	230	131	249	181	129							1,216	1,425
Other	14	−19	48	−118	−672	457							−290	471
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528							17,489	13,039
Other	2,492	1,859	463	2,002	2,237	3,586							12,636	14,821
Department of Commerce	163	223	202	112	119	164							983	1,017
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180							34,208	30,954
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299							42,906	40,311
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408							44,190	38,957
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483							8,972	8,187
Total Military	21,243	21,569	23,184	20,249	20,659	23,370							130,275	118,408
Civil	1,720	1,733	1,744	1,733	1,648	1,665							10,239	8,601
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448							9,429	8,987
Department of Energy	1,024	951	1,068	933	801	967							5,743	6,247
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539							2,999	2,979
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999							12,044	10,987
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083							24,567	24,365
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942							12,498	10,704
Other	1,528	1,518	940	1,530	1,518	2,059							9,092	9,933
Social Security Administration:														
Assistant Payments Program	881	749	647	787	880	670							4,614	4,239
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798							87,317	83,654
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689							9,881	9,524
Other	1,875	1,999	4,451	2,505	1,553	694							13,078	9,082
Other	−2,113	−1,383	−3,938	−2,428	−1,312	−1,837							−13,011	−10,731

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162							$7,916	$16,808
Department of the Interior	275	498	376	494	313	307							2,263	2,357
Department of Justice	309	267	283	406	318	298							1,886	1,746
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319							10,243	10,922
Other	−76	486	305	502	397	−74							1,541	1,003
Department of State	383	320	210	197	197	165							1,473	1,415
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833							6,395	5,434
Other	1,072	1,204	1,161	1,134	916	1,083							6,570	5,980
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589							91,822	87,577
General revenue sharing	1,126	(**)	(**)	1,040	85	(**)							2,251	2,300
Other	−1,094	−974	−914	−516	−439	−1,264							−5,221	−8,542
Environmental Protection Agency	504	401	462	376	365	391							2,499	2,237
General Services Administration	−159	41	358	−299	119	197							255	−14
National Aeronautics and Space Administration	889	603	749	572	687	380							3,880	3,796
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515							11,557	11,633
Small Business Administration	221	−11	−23	−28	8	−16							150	292
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65							7,173	7,075
National service life	49	37	51	69	33	59							299	270
Government service life	4	3	4	3	4	4							23	22
Other	899	949	1,174	825	1,007	943							5,797	5,892
Independent agencies:														
Postal Service	80	−506	−302	303	−138	−422							−983	−486
Tennessee Valley Authority	95	169	62	24	17	(**)							367	360
Other independent agencies	2,193	714	1,050	568	257	1,077							5,859	5,535
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239	−2,287	−2,237							−13,496	−12,461
Interest received by trust funds	1,450	−1,107	−12,049	−128	−340	−184							−12,358	−12,491
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296	−227							−1,600	−2,406
Other	−1	−3	−3	−3	−1	−3							−14	(**)
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**							**493,216**	......
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**							**405,092**	......
(Off-budget	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**							**88,124**	......
Total—surplus (+) or deficit (−)[1]	**−27,087**	**−33,386**	**−14,656**	**−6,492**	**−24,580**	**−30,142**							**−136,343**	......
(On-budget)	**−26,556**	**−31,781**	**−18,695**	**−10,682**	**−23,546**	**−31,457**							**−142,717**	......
(Off-budget)	**−531**	**−1,605**	**+4,039**	**+4,190**	**−1,034**	**+1,315**							**+6,374**	......
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*							......	*470,284*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*							......	*382,216*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*							......	*88,067*
Total—surplus (+) or deficit (−) prior year	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*	*−29,502*							......	*−130,021*
(On-budget)	*−27,250*	*−28,006*	*−14,332*	*−9,367*	*−21,785*	*−29,352*							......	*−130,092*
(Off-budget)	*−759*	*−891*	*−235*	*+1,375*	*+733*	*−152*							......	*+71*

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of March 31, 1986

Classification	Current Month'			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	$185	$215	-$30	$1,309	$958	$352	$7,410	$7,755	$7,752
Black lung disability	32	31	(**)	243	262	-19	......	......	......
FDIC	......	-3	3	......	-120	120	16,130	16,263	16,242
Federal disability insurance	1,559	1,628	-69	8,505	8,204	300	5,704	6,175	6,081
Federal employees life and health	......	-620	620	......	-1,099	1,099	7,819	8,303	8,923
Federal employees retirement	369	1,611	-1,242	2,404	2,115	289	130,016	145,008	143,762
Federal hospital insurance	4,586	3,352	1,234	23,872	22,448	1,424	21,176	32,280	32,895
Federal old-age and survivors insurance	15,802	14,411	1,391	87,729	79,919	7,810	30,968	27,391	28,715
Federal supplementary medical insurance	......	-12	12	0	-195	195	10,736	10,715	10,729
Revenue sharing	......	(**)	(**)	4,185	2,251	1,934	......	......	......
Highways	674	837	-162	5,962	5,759	203	11,942	12,743	12,529
Military advances	......	309	-309	......	257	-257	......	......	......
Railroad retirement	288	419	-131	1,931	2,641	-709	4,232	5,191	5,251
Military retirement	......	-23	23	......	-9,053	9,053	11,635	20,669	20,690
Unemployment	190	2,264	-2,074	7,671	9,195	-1,524	17,009	17,610	15,952
Veterans life insurance	......	64	-64	......	-180	180	10,642	10,899	10,831
All other trust	38	105	-67	205	426	-222	1,573	1,548	1,482
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,724	24,588	-864	144,017	123,790	20,227	286,991	322,551	321,831
Interfund receipts offset against trust fund outlays	5,127	5,127	......	51,307	51,307	......			
Total trust fund receipts and outlays	**28,851**	**29,715**	**-864**	**195,324**	**175,097**	**20,227**			
Federal fund receipts and outlays on the basis of Tables 4 and 5	25,834	55,112	-29,278	217,041	373,611	-156,570			
Interfund receipts offset against Federal fund outlays	442	442	......	756	756	......			
Total Federal fund receipts and outlays	**26,276**	**55,554**	**-29,278**	**217,797**	**374,367**	**-156,570**			
Total interfund receipts and outlays	**-5,569**	**-5,569**	......	**-56,248**	**-56,248**	......			
Total receipts and outlays[1]	**49,557**	**79,700**	**-30,142**	**356,873**	**493,216**	**-136,343**			

---

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

...No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$12,572	$163,280	$156,122
Corporation income taxes	8,113	26,414	26,538
Social insurance taxes and contributions:			
Employment taxes and contributions	22,229	120,131	111,136
Unemployment insurance	190	7,671	8,524
Other retirement contributions	366	2,389	2,349
Excise taxes	2,531	17,190	17,892
Estate and gift taxes	533	3,258	3,153
Customs	1,036	6,223	5,985
Miscellaneous	1,989	10,316	8,566
Total	**49,557**	**358,873**	**340,263**
OUTLAYS[1]			
National defense	24,002	134,201	122,135
International affairs	1,676	6,809	8,770
General science, space, and technology	549	4,657	4,378
Energy	967	2,053	3,395
Natural resources and environment	838	6,451	6,164
Agriculture	1,207	17,592	14,188
Commerce and housing credit	−319	−469	560
Transportation	1,963	13,280	11,858
Community and regional development	615	3,889	4,088
Education, training, employment and social services	2,377	15,185	14,525
Health	2,385	17,144	16,360
Medicare	5,546	34,196	32,296
Income security	10,409	62,264	67,760
Social security	16,463	96,524	91,975
Veterans benefits and services	1,080	13,335	13,282
Administration of justice	511	3,295	3,062
General government	1,165	3,772	2,435
General purpose fiscal assistance	61	3,387	3,543
Interest	10,668	70,745	64,373
Undistributed offsetting receipts	−2,464	−15,096	−14,866
Total	**79,700**	**493,216**	**470,284**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 922-629

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19__*
  -*Appendix, The Budget of the United States Government, FY 19__*
  -*The United States Budget in Brief, FY 19__*
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date of the April 1986
Statement will be 2:00 p.m. EDT, May 21, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price:
$27 per year (domestic); $33.75 per year (foreign).
No single copies are sold.

7/31/86

For Fiscal Year 1986,
Through July 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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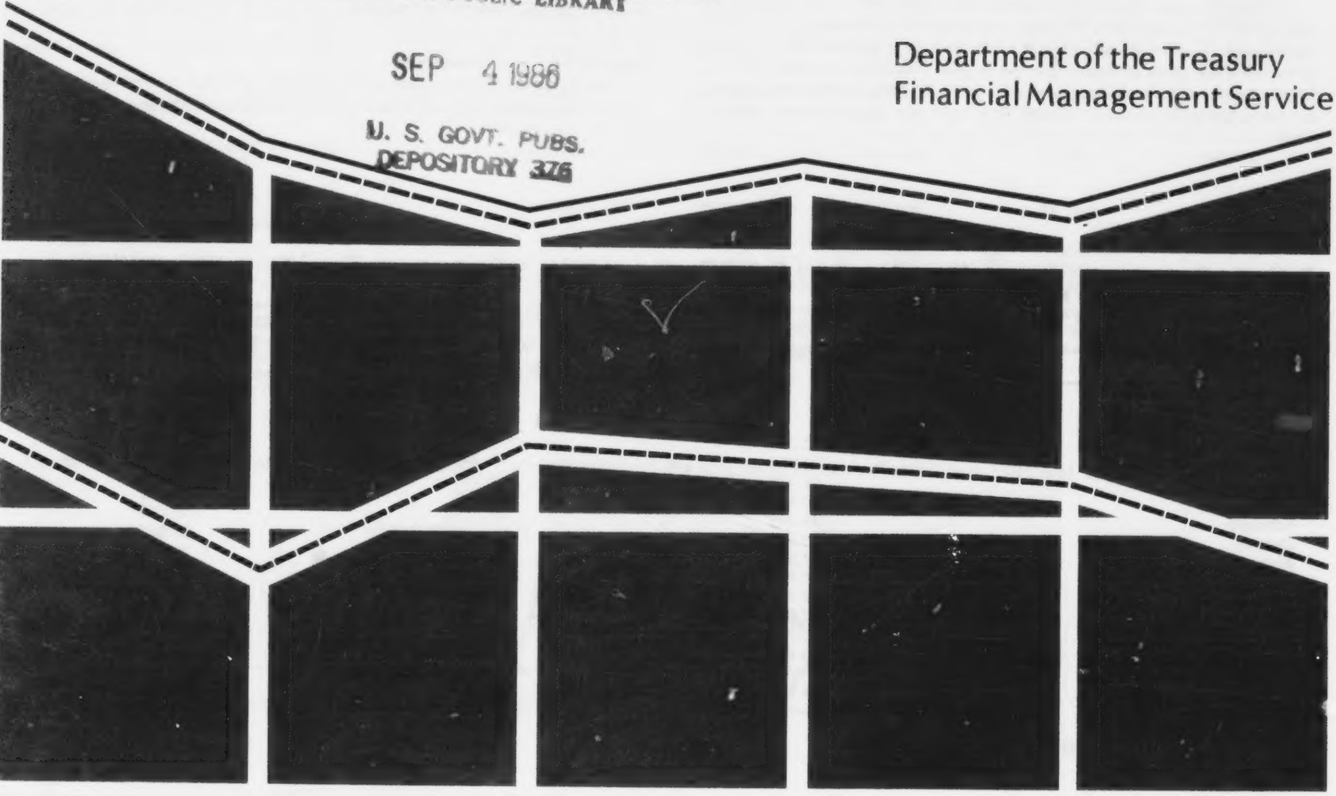

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T1.5/2:

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,992
February	[1]54,049	[1]75,101	[1]21,053
March	[1]49,613	[1]79,115	[1]29,502
April	[1]94,599	[1]83,214	[1]−11,386
May	[1]39,794	[1]81,791	[1]41,997
June	72,151	[1]73,559	[1]1,408
July	[1]57,650	[1]79,183	[1]21,533
August	55,776	83,373	27,597
September	73,808	74,572	764
Total[2]	**733,996**	**945,927**	**211,931**
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
Year-to-Date[2]	**634,555**	**823,605**	**189,050**

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[1] Includes an adjustment to prior reporting.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total on-budget and off-budget results:[2]					
Total receipts	$62,974	$634,555	$765,207	$604,465	$831,176
On-budget receipts	47,571	467,480	564,292	449,991	615,212
Off-budget receipts	15,402	167,075	200,915	154,474	215,964
Total outlays	85,203	823,605	995,440	788,034	975,090
On-budget outlays	69,604	672,565	811,285	638,346	781,447
Off-budget outlays	15,599	151,039	184,155	149,686	193,642
Total surplus (+) or deficit (−)	−22,229	−189,050	−230,233	−183,570	−143,914
On-budget surplus (+) or deficit (−)	−22,033	−205,085	−246,993	−188,356	−166,236
Off-budget surplus (+) or deficit (−)	−196	+16,035	+16,760	+4,786	+22,322
Total on-budget and off-budget financing	22,229	189,050	230,233	183,570	143,914
Means of financing:					
Borrowing from the public	14,980	193,279	234,744	175,137	143,504
Reduction of cash and monetary assets, increase (−)	3,972	−7,029	−2,940	4,908	......
Other means	3,277	2,800	−1,571	3,525	410

[1] Based on the Mid- Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

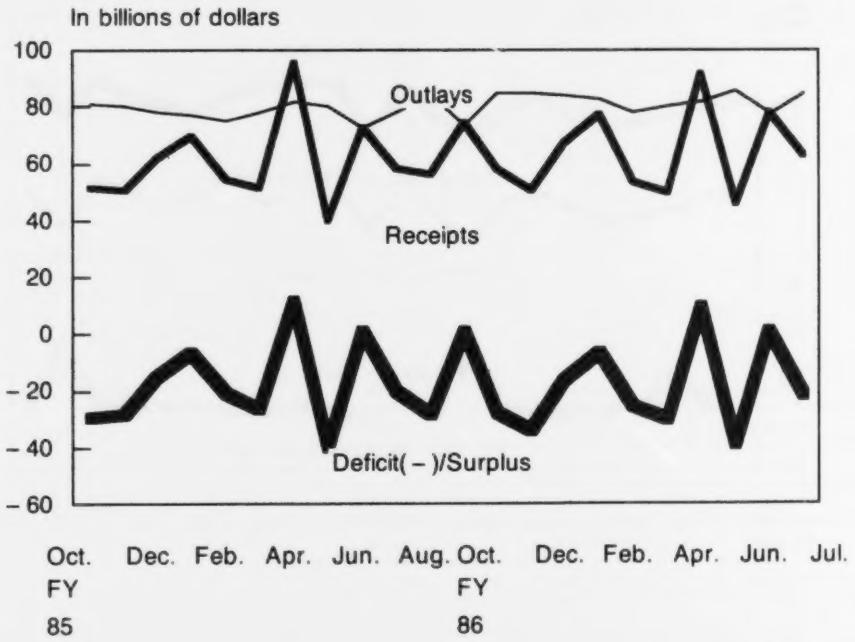

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Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

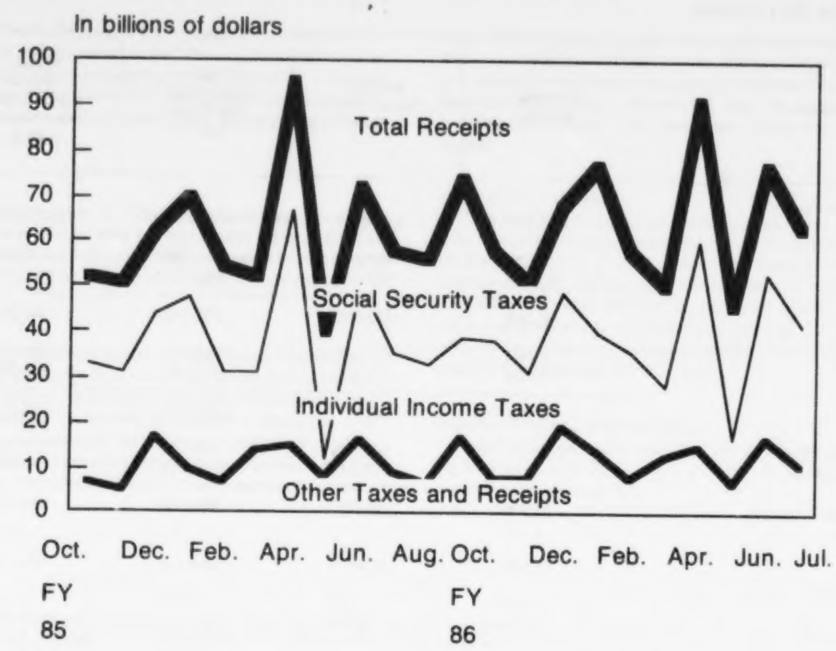

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

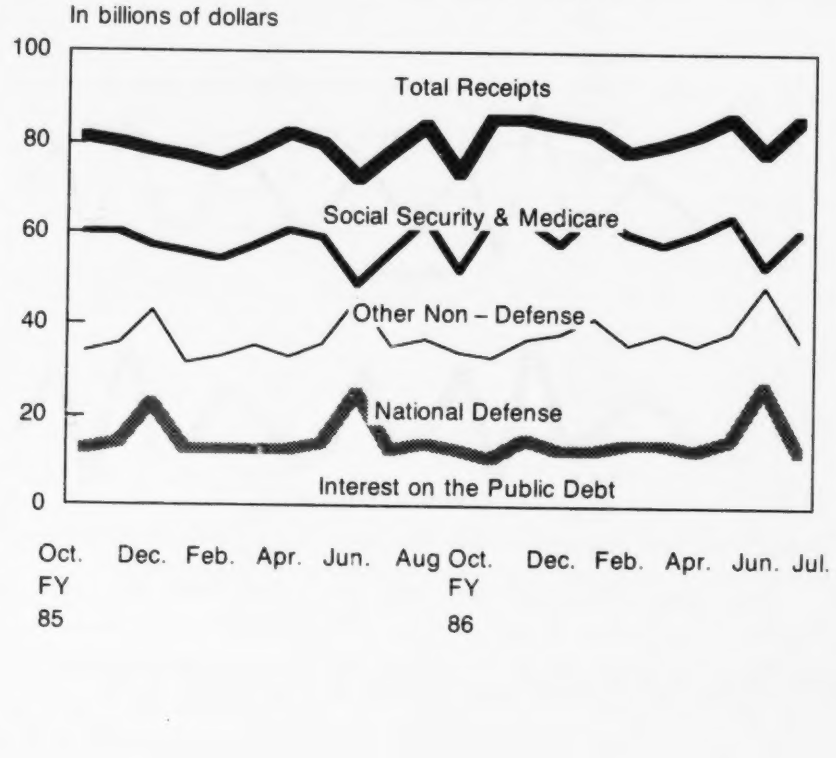

Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$31,438	$286,070	$274,134	$349,101
Corporation income taxes	3,374	50,620	49,303	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	15,402	167,075	154,474	200,915
Employment taxes and contributions (on-budget)	4,273	45,639	40,243	55,028
Unemployment Insurance	1,464	19,941	21,555	23,560
Other retirement contributions	425	4,001	3,984	4,743
Excise taxes	2,755	27,926	30,073	32,351
Estate and gift taxes	612	5,750	5,365	6,703
Customs duties	1,305	10,815	9,992	12,374
Miscellaneous receipts	1,926	16,718	15,342	18,877
Total Receipts	**62,974**	**634,555**	**604,465**	**765,207**
(On-budget)	**47,571**	**467,480**	**449,991**	**564,292**
(Off-budget)	**15,402**	**167,075**	**154,474**	**200,915**
Outlays[2]				
Legislative Branch	141	1,454	1,346	1,886
The Judiciary	70	876	797	1,062
Executive Office of the President	10	93	95	111
Funds Appropriated to the President	836	8,994	9,441	12,916
Department of Agriculture	4,536	49,618	47,423	60,906
Department of Commerce	206	1,788	1,815	2,042
Department of Defense—Military	23,034	220,490	201,462	263,456
Department of Defense—Civil	1,699	17,000	15,362	20,587
Department of Education	1,109	14,574	14,005	17,472
Department of Energy	971	9,461	8,868	11,258
Department of Health and Human Services, except Social Security	13,092	120,233	107,690	142,694
Department of Health and Human Services, Social Security	15,893	157,663	155,647	191,287
Department of Housing and Urban Development	1,328	12,287	26,342	14,887
Department of the Interior	479	3,828	3,763	5,098
Department of Justice	382	3,190	3,018	3,826
Department of Labor	2,133	20,282	19,981	23,550
Department of State	271	2,419	2,228	2,827
Department of Transportation	2,468	22,210	19,960	27,968
Department of the Treasury:				
General revenue sharing	1,003	4,384	4,583	4,381
Interest on the public debt	13,445	160,072	152,047	192,800
Other	-1,808	-11,543	-15,181	-15,457
Environmental Protection Agency	449	4,072	3,756	4,823
General Services Administration	-338	-85	-275	191
National Aeronautics and Space Administration	513	6,094	6,104	7,401
Office of Personnel Management	2,108	19,714	19,687	23,920
Small Business Administration	46	466	442	603
Veterans Administration	2,361	22,345	21,986	26,586
Other independent agencies	1,525	7,708	7,074	12,721
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	-1,071	-1	-1,067
Employer share,employee retirement (on-budget)	-2,249	-20,654	-19,309	-26,289
Employers share, employee retirement (off-budget)	-258	-2,343	-2,055	-2,854
Interest received by on-budget trust funds	-41	-23,361	-21,608	-26,564
Interest received by off-budget trust funds	-36	-4,281	-3,904	-4,278
Rents and royalties on the Outer Continental Shelf lands	-176	-4,372	-4,556	-5,310
Sale of major physical assets	....	....	....	....
Total Outlays	**85,203**	**823,605**	**[3]788,034**	**995,440**
(On-budget)	**69,604**	**672,565**	**638,346**	**811,285**
(Off-budget)	**15,599**	**151,039**	**149,688**	**184,155**
Surplus (+) or deficit (−)[2]	**-22,229**	**-189,050**	**-183,570**	**-230,233**
(On-budget)	**-22,033**	**-205,085**	**-188,356**	**-246,993**
(Off-budget)	**-196**	**+16.035**	**+4,786**	**+16,760**

[1] Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government[2], July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]$30,329			$265,591			$251,458		
Presidential Election Campaign Fund	2			34			32		
Other	[1]2,838			88,949			85,416		
Total—Individual income taxes	[3]33,170	$1,732	$31,438	354,575	$68,504	$286,070	336,906	$62,773	$274,134
Corporation income taxes	4,483	1,109	3,374	65,283	14,663	50,620	62,791	13,488	49,303
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]13,122	539	12,583	129,715	539	129,176	119,712	472	119,240
Self-Employment Contributions Act taxes	[1]−199	......	−199	7,694	......	7,694	6,798	......	6,798
Deposits by States	1,655	......	1,655	15,409	......	15,409	14,832	......	14,832
Total—FOASI trust fund[1]	14,578	539	14,039	152,818	539	152,279	141,342	472	140,870
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,261	53	1,209	12,478	53	12,426	11,610	49	11,561
Self-Employment Contributions Act taxes	[1]−12	......	−12	757	......	757	691	......	691
Deposits by States	166	......	166	1,613	......	1,613	1,352	......	1,352
Total—FDI trust fund[1]	1,416	53	1,363	14,848	53	14,796	13,653	49	13,604
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]3,590	145	3,445	36,029	145	35,884	31,809	129	31,680
Self-Employment Contributions Act taxes	[1]−53	......	−53	2,010	......	2,010	1,732	......	1,732
Receipts from Railroad Retirement Board	......	......	......	321	......	321	326	......	326
Deposits by States	463	......	463	4,534	......	4,534	3,568	......	3,568
Total—FHI trust fund	4,000	145	3,855	42,895	145	42,750	37,433	129	37,305
Railroad retirement accounts:									
Rail industry pension fund	243	−1	244	1,744	3	1,741	1,768	19	1,749
Railroad social security equivalent benefit	174	......	174	1,148	......	1,148	1,190	......	1,190
Total—Employment taxes and contributions	20,410	736	19,675	213,453	740	212,714	195,386	669	194,717
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,400	......	1,400	15,511	......	15,511	16,387	......	16,387
Federal Unemployment Tax Act taxes	[3](**)	−12	13	4,447	237	4,210	5,056	122	4,934
Railroad Unemployment Ins. Act contributions	52	......	52	220	......	220	234	......	234
Total—Unemployment trust fund	1,452	−12	1,464	20,178	237	19,941	21,677	122	21,555
Federal employees retirement contributions:									
Civil service retirement and disability fund	413	......	413	3,886	......	3,886	3,878	......	3,878
Foreign service retirement and disability fund	4	......	4	35	......	35	32	......	32
Other	(**)	......	(**)	2	......	2	2	......	2
Total—Federal employees retirement contributions	417	......	417	3,923	......	3,923	3,912	......	3,912
Other retirement contributions:									
Civil service retirement and disability fund	7	......	7	78	......	78	72	......	72
Total—Social insurance taxes and contributions	22,287	723	21,564	237,633	976	236,656	221,048	791	220,256
Excise taxes:									
Miscellaneous excise taxes[4]	1,397	164	1,233	15,294	513	14,781	16,779	191	16,588
Airport and airway trust fund	261	......	261	2,285	7	2,277	2,330	4	2,326
Highway trust fund	1,209	......	1,209	10,630	206	10,425	10,912	231	10,681
Black lung disability trust fund	52	......	52	442	......	442	479	......	479
Total—Excise taxes	2,919	164	2,755	28,652	726	27,926	30,499	426	30,073
Estate and gift taxes	633	20	612	5,949	198	5,750	5,493	128	5,365
Customs duties	1,345	40	1,305	11,225	410	10,815	10,339	347	9,992
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,709	......	1,709	15,345	......	15,345	14,147	......	14,147
All other	217	(**)	217	1,378	6	1,373	1,221	26	1,196
Total—Miscellaneous receipts	1,926	(**)	1,926	16,723	6	16,718	15,368	26	15,342
Total—Receipts	66,762	3,788	62,974	720,038	85,483	634,555	682,444	77,979	604,465
Total—On-budget	50,768	3,197	47,571	552,371	84,892	467,480	527,449	77,458	449,991
Total—Off-budget	15,994	592	15,402	167,667	592	167,075	154,995	521	154,474

[1] In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes" correspondingly decreased by $1,002 million and $105 million to correct estimates for the quarter ending September 30, 1985 and calendar year 1985 and prior, respectively. "Individual Income Taxes Other" has been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by $264 million to correct estimates for calendar year 1984 and prior.

[2] In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting of $83 million for April, $392 million for May and $1 million for June 1986.

[4] Includes amounts received for Windfall Profits Tax pursuant to P.L. 96-223.

. . .No transactions

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$22	$232	$6	$226	$223	$6	$217
House of Representatives	39	1	38	402	9	393	392	8	384
Joint items	9	......	9	95	......	95	83	......	83
Congressional Budget Office	2	......	2	13	......	13	14	......	14
Architect of the Capitol	11	......	11	80	......	80	90	......	90
Library of Congress	22	......	22	301	......	301	241	......	241
Government Printing Office:									
Revolving fund (net)	-7	......	-7	-9	......	-9	-18	......	-18
General fund appropriations	9	......	9	85	......	85	77	......	77
General Accounting Office	30	......	30	243	......	243	233	......	233
United States Tax Court	2	......	2	20	......	20	16	......	16
Other Legislative Branch agencies	4	......	4	16	......	16	17	......	17
Proprietary receipts from the public	......	(**)	(**)	......	4	-4	......	4	-4
Intrabudgetary transactions	......	......	......	-6	......	-6	-4	......	-4
Total—Legislative Branch	143	2	141	1,473	19	1,454	1,364	18	1,346
The Judiciary:									
Supreme Court of the United States	2	......	2	13	......	13	13	......	13
Courts of appeals, district courts, and other judicial services	64	......	64	819	......	819	743	......	743
Other	4	......	4	44	......	44	41	......	41
Total—The Judiciary	70	......	70	876	......	876	797	......	797
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	20	......	20	21	......	21
Office of Management and Budget	4	......	4	32	......	32	36	......	36
Other	5	......	5	41	......	41	38	......	38
Total—Executive Office of the President	10	......	10	93	......	93	95	......	95
Funds Appropriated to the President:									
Disaster relief	15	......	15	304	......	304	164	......	164
International security assistance:									
Guarantee reserve fund	98	50	48	865	633	231	564	223	341
Foreign military sales credit	464	......	464	2,575	......	2,575	1,949	......	1,949
FFB direct loans[1]	77	62	15	1,258	650	608	1,583	603	980
Economic support fund	59	......	59	3,678	......	3,678	3,483	......	3,483
Military assistance	36	......	36	734	......	734	799	......	799
Peacekeeping operations	3	......	3	35	......	35	31	......	31
Other	6	......	6	40	......	40	32	......	32
Proprietary receipts from the public	......	10	-10	......	131	-131	......	112	-112
Total—International security assistance	744	123	622	9,184	1,413	7,771	8,441	939	7,502
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	206	......	206	664	......	664	690	......	690
Inter-American Development Bank	79	......	79	299	......	299	290	......	290
Other	3	......	3	218	......	218	184	......	184
International organizations and programs	27	......	27	228	......	228	246	......	246
Total—Multilateral assistance	316	......	316	1,408	......	1,408	1,411	......	1,411
Agency for International Development:									
Functional development assistance program	184	(**)	184	1,162	2	1,160	1,110	4	1.106
Operating expenses, Agency for International Development	31	......	31	310	......	310	315	......	315
Payment to Foreign Service retirement and disability fund	......	......	......	43	......	43	41	......	41
Other	-3	4	-8	251	25	226	248	25	223
Proprietary receipts from the public	......	70	-70	......	674	-674	......	651	-651
Total—Agency for International Development	211	74	137	1,766	700	1,066	1,714	679	1,034
Trade and development program	1	......	1	12	......	12	11	......	11
Peace Corps	11	......	11	110	......	110	94	(**)	94
Overseas Private Investment Corporation:									
Public Enterprise Funds	-6	11	-17	-1	78	-79	-13	72	-85
FFB loan asset purchases[1]	......	......	......	......	3	-3	......	5	-5
Inter-American Foundation	2	1	1	22	9	13	20	12	8
African Development Foundation	1	......	1	3	......	3	2	......	2
Total—International development assistance	536	85	451	3,321	791	2,531	3,239	768	2,471

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$240	......	−$240	−$1,355	......	−$1,355	−$336	......	−$336
Military sales programs:									
Foreign military sales trust fund	888	......	888	8,147	......	8,147	7,995	......	7,995
Other	29	$2	27	146	$223	−77	48	$79	−31
Proprietary receipts from the public	......	929	−929	......	8,353	−8,353	......	8,328	−8,328
Other	1	......	1	26	......	26	5	......	5
Total—Funds Appropriated to the President	**1,975**	**1,139**	**836**	**19,774**	**10,780**	**8,994**	**19,556**	**10,115**	**9,441**
Department of Agriculture:									
Departmental administration	5	......	5	67	......	67	67	......	67
Agricultural Research Service	48	......	48	425	......	425	404	......	404
Cooperative State Research Service	18	......	18	217	......	217	202	......	202
Extension Service	24	......	24	287	......	287	284	......	284
Statistical Reporting Service	3	......	3	48	......	48	46	......	46
Economic Research Service	6	......	6	39	......	39	36	......	36
Foreign Agricultural Service	10	......	10	77	......	77	64	......	64
Foreign Assistance Programs	57	......	57	687	......	687	1,540	......	1,540
Agricultural Stabilization and Conservation Service	18	......	18	68	......	68	203	......	203
Federal Crop Insurance Corporation	32	3	29	547	125	422	527	135	393
Commodity Credit Corporation:									
Price support and related programs	1,936	823	1,113	27,998	5,534	22,464	21,140	5,608	15,532
National Wool Act Program	6	......	6	120	......	120	103	......	103
Rural Electrification Administration:[1]									
FFB direct loans and asset purchases	68	2	66	1,618	1,669	−50	1,925	1,150	775
Other	157	165	−8	1,575	1,535	41	1,645	1,368	277
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	768	328	440	5,078	3,250	1,828	7,559	5,748	1,811
Agricultural credit insurance fund	877	387	490	7,865	4,992	2,874	12,022	9,288	2,734
Rural development insurance fund	171	71	100	1,919	1,350	569	2,587	2,017	569
Rural water and waste disposal grants	18	......	18	153	......	153	139	......	139
Salaries and expenses	38	......	38	295	......	295	270	......	270
FFB loan asset purchases[1]	250	......	250	2,285	1,280	1,005	10,595	6,560	4,035
Other	5	(**)	5	38	2	36	25	2	23
Total—Farmers Home Administration	2,127	786	1,341	17,633	10,874	6,759	33,196	23,616	9,581
Soil Conservation Service:									
Conservation operations	40	......	40	298	......	298	300	......	300
Watershed and flood prevention operations	22	......	22	209	......	209	195	......	195
Other	8	......	8	59	......	59	59	......	59
Animal and Plant Health Inspection Service	32	......	32	245	......	245	239	......	239
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	3	......	3	291	......	291	406	......	406
Other	17	......	17	152	31	121	143	27	116
Food Safety and Inspection Service	37	......	37	297	......	297	288	......	288
Food and Nutrition Service:									
Food stamp program	952	......	952	9,711	......	9,711	9,808	......	9,808
Nutrition assistance for Puerto Rico	72	......	72	684	......	684	674	......	674
Child nutrition programs	312	......	312	3,553	......	3,553	3,325	......	3,325
Women, infants and children programs	135	......	135	1,346	......	1,346	1,282	......	1,282
Other	20	......	20	238	......	238	219	......	219
Total—Food and Nutrition Service	1,490	......	1,490	15,533	......	15,533	15,309	......	15,309
Forest Service:									
Forest research	12	......	12	96	......	96	91	......	91
National Forests system	129	......	129	1,065	......	1,065	874	......	874
Construction	29	......	29	227	......	227	242	......	242
Forest Service permanent appropriations	7	......	7	258	......	258	269	......	269
Cooperative work	17	......	17	−14	......	−14	116	......	116
Other	17	......	17	102	......	102	145	......	145
Total—Forest Service	212	......	212	1,734	......	1,734	1,737	......	1,737
Other	9	2	7	128	25	103	107	10	97
Proprietary receipts from the public	......	68	−68	......	941	−941	......	831	−831
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**6,385**	**1,849**	**4,536**	**70,351**	**20,733**	**49,618**	**80,167**	**32,744**	**47,423**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$32	$4	$28	$326	$72	$254	$428	$74	$354
Bureau of the Census	32	......	32	163	......	163	151	......	151
Economic and Statistical Analysis	6	......	6	52	......	52	59	......	59
Economic Development Assistance	(**)	......	(**)	(**)	......	(**)	1	......	1
Promotion of Industry and Commerce	25	......	25	210	......	210	208	......	208
Science and technology:									
National Oceanic and Atmospheric Administration	103	(**)	103	1,056	13	1,043	909	12	897
Patent and Trademark Office	13	......	13	72	......	72	81	......	81
National Bureau of Standards	19	......	19	108	......	108	101	......	101
National Telecommunications and Information Administration	4	......	4	26	......	26	28	......	28
Total—Science and technology	138	(**)	138	1,261	13	1,248	1,119	12	1,108
Proprietary receipts from the public	......	22	−22	......	64	−64	......	57	−57
Intrabudgetary transactions	−1	......	−1	−75	......	−75	−9	......	−9
Total—Department of Commerce	**233**	**27**	**206**	**1,937**	**149**	**1,788**	**1,958**	**143**	**1,815**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,575	......	2,575	23,075	......	23,075	21,487	......	21,487
Department of the Navy	2,029	......	2,029	19,673	......	19,673	18,421	......	18,421
Department of the Air Force	1,777	......	1,777	16,965	......	16,965	16,015	......	16,015
Total—Military personnel	6,381	......	6,381	59,713	......	59,713	55,923	......	55,923
Operation and maintenance:									
Department of the Army	1,879	......	1,879	17,165	......	17,165	15,837	......	15,837
Department of the Navy	1,992	......	1,992	20,111	......	20,111	20,641	......	20,641
Department of the Air Force	1,708	......	1,708	17,571	......	17,571	16,287	......	16,287
Defense agencies	618	......	618	6,498	......	6,498	5,883	......	5,883
Total—Operation and maintenance	6,196	......	6,196	61,345	......	61,345	58,647	......	58,647
Procurement:									
Department of the Army	1,115	......	1,115	12,384	......	12,384	12,012	......	12,012
Department of the Navy	2,536	......	2,536	22,830	......	22,830	21,062	......	21,062
Department of the Air Force	2,970	......	2,970	27,292	......	27,292	23,046	......	23,046
Defense agencies	84	......	84	824	......	824	872	......	872
Total—Procurement	6,705	......	6,705	63,330	......	63,330	56,992	......	56,992
Research, development, test, and evaluation:									
Department of the Army	361	......	361	3,326	......	3,326	3,248	......	3,248
Department of the Navy	855	......	855	7,879	......	7,879	6,615	......	6,615
Department of the Air Force	891	......	891	11,082	......	11,082	9,683	......	9,683
Defense agencies	481	......	481	4,135	......	4,135	2,804	......	2,804
Total—Research, development, test, and evaluation	2,587	......	2,587	26,422	......	26,422	22,349	......	22,349
Military construction:									
Department of the Army	170	......	170	1,239	......	1,239	947	......	947
Department of the Navy	151	......	151	1,149	......	1,149	1,040	......	1,040
Department of the Air Force	179	......	179	1,368	......	1,368	1,210	......	1,210
Defense agencies	29	......	29	356	......	356	271	......	271
Total—Military construction	530	......	530	4,112	......	4,112	3,468	......	3,468
Family housing	223	......	223	2,294	(**)	2,293	2,122	1	2,122
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	56	......	56	734	......	734	205	......	205
Department of the Navy:									
FFB direct loans[1]	(**)	9	−9	570	133	438	1,226	220	1,006
Other	112	......	112	591	......	591	57	......	57
Department of the Air Force	−171	......	−171	393	......	393	475	......	475
Defense agencies	387	......	387	1,280	......	1,280	640	......	640
Other	41	27	14	302	251	51	232	234	−2
Proprietary receipts from the public	......	15	−15	......	565	−565	......	641	−641
Intrabudgetary transactions	37	......	37	355	......	355	222	......	222
Total—Department of Defense—Military	**23,085**	**51**	**23,034**	**221,441**	**951**	**220,490**	**202,560**	**1,098**	**201,462**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$11	......	$11	$107	......	$107	$110	......	$110
Construction, general	83	......	83	730	......	730	851	......	851
Operation and maintenance, general	130	......	130	1,030	......	1,030	1,017	......	1,017
Flood control and coastal emergencies	19	......	19	288	......	288	298	......	298
Other	-17	......	-17	159	......	159	217	......	217
Proprietary receipts from the public	......	$4	-4	......	$32	-32	......	$58	-58
Total—Corps of Engineers	227	4	223	2,313	32	2,281	2,492	58	2,434
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,472	......	1,472	14,664	......	14,664	12,899	......	12,899
Intrabudgetary transactions	......	......	......	-10,500	......	-10,500	-9,500	......	-9,500
Other	5	(**)	5	61	(**)	61	35	(**)	35
Proprietary receipts from the public	......	(**)	(**)	......	5	-5	......	6	-6
Total—Department of Defense—Civil	**1,704**	**4**	**1,699**	**17,038**	**38**	**17,000**	**15,427**	**65**	**15,362**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	330	......	330	3,122	......	3,122	3,429	......	3,429
Impact aid	36	......	36	601	......	601	580	......	580
Special programs	236	......	236	101	......	101	520	......	520
Indian education	2	......	2	34	......	34	85	......	85
Total—Office of Elementary and Secondary Education	604	......	604	3,858	......	3,858	4,615	......	4,615
Office of Bilingual Education and Minority Languages Affairs	8	......	8	84	......	84	150	......	150
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	-238	......	-238	1,197	......	1,197	881	......	881
Rehabilitation services and handicapped research	34	......	34	1,128	......	1,128	694	......	694
Payments to institutions for the handicapped	6	......	6	93	......	93	73	......	73
Office of Vocational and Adult Education	196	......	196	928	......	928	555	......	555
Office of Postsecondary Education:									
College housing loans	5	10	-5	42	147	-105	76	265	-190
Student financial assistance	289	......	289	4,685	......	4,685	3,533	......	3,533
Guaranteed student loans	155	......	155	2,504	......	2,504	2,860	......	2,860
Higher education	20	......	20	-44	......	-44	357	......	357
Howard University	18	......	18	105	......	105	158	......	158
Higher education facilities loans and insurance	-2	......	-2	3	......	3	5	......	5
Total—Office of Postsecondary Education	485	10	475	7,296	147	7,149	6,989	265	6,723
Office of Educational Research and Improvement	1	......	1	-21	......	-21	96	......	96
Departmental management	30	......	30	218	......	218	235	......	235
Proprietary receipts from the public	......	7	-7	......	60	-60	......	16	-16
Total—Department of Education	**1,125**	**17**	**1,109**	**14,781**	**207**	**14,574**	**14,286**	**281**	**14,005**
Department of Energy:									
Atomic energy defense activities	585	......	585	6,176	......	6,176	5,892	......	5,892
Energy programs:									
General science and research activities	76	......	76	592	......	592	580	......	580
Energy supply, R and D activities	171	......	171	1,735	......	1,735	1,803	......	1,803
Uranium supply and enrichment activities	98	......	98	967	......	967	1,386	......	1,386
Fossil energy research and development	29	......	29	281	......	281	277	......	277
Naval petroleum and oil shale reserves	15	......	15	133	......	133	115	......	115
Energy conservation	40	......	40	392	......	392	381	......	381
Strategic petroleum reserve[1]	38	......	36	513	......	513	1,506	......	1,506
Alternative fuels productions:									
FFB direct loans[1]	......	......	......	......	......	......	247	......	247
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	31	......	31	319	......	319	238	......	238
Other	95	......	95	355	......	355	249	......	249
Total—Energy programs	592	......	592	5,288	......	5,288	6,782	......	6,782
Power Marketing Administration	88	103	-15	1,045	992	53	1,049	1,318	-268
Departmental administration	51	......	51	323	......	323	279	......	279
Proprietary receipts from the public	......	243	-243	......	2,312	-2,312	......	3,913	-3,913
Intrabudgetary transactions	2	......	2	-68	......	-68	97	......	97
Total—Department of Energy	**1,317**	**346**	**971**	**12,765**	**3,304**	**9,461**	**14,099**	**5,231**	**8,868**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$47	(**)	$47	$357	$2	$355	$354	$2	$352
Health Resources and Services Administration:									
Public enterprise funds	4	......	4	22	......	22	26	1	24
Health resources and services	124	......	124	1,279	......	1,279	1,217	......	1,217
Indian health and facilities	86	......	86	727	......	727	724	......	724
FFB loan asset purchases[1]	-19	......	-19	-19	4	-23	1	14	-13
Centers for Disease Control	40	......	40	360	......	360	326	......	326
National Institutes of Health:									
Cancer research	105	......	105	1,010	......	1,010	939	......	939
Heart, lung, and blood research	68	......	68	718	......	718	617	......	617
Arthritis, diabetes, and digestive and kidney diseases	43	......	43	456	......	456	414	......	414
Neurological and communicative disorders and stroke	37	......	37	335	......	335	296	......	296
Allergy and infectious diseases	30	......	30	311	......	311	284	......	284
General medical sciences	46	......	46	398	......	398	367	......	367
Child health and human development	23	......	23	263	......	263	245	......	245
Other research institutes	48	......	48	509	......	509	490	......	490
Research resources	27	......	27	256	......	256	218	......	218
Other	-2	......	-2	61	......	61	50	......	50
Total—National Institutes of Health	425	......	425	4,316	......	4,316	3,920	......	3,920
Alcohol, Drug Abuse, and Mental Health Administration	92	......	92	846	......	846	755	......	755
Office of Assistant Secretary for Health	21	......	21	166	......	166	154	......	154
Total—Public Health Service	819	(**)	819	8,054	7	8,047	7,477	18	7,460
Health Care Financing Administration:									
Grants to States for Medicaid	2,151	......	2,151	20,697	......	20,697	18,915	......	18,915
Payments to health care trust funds	1,553	......	1,553	15,320	......	15,320	16,317	......	16,317
Program management	5	......	5	58	......	58	8	......	8
Federal hospital insurance trust fund:									
Benefit payments	4,385	......	4,385	40,702	......	40,702	40,099	......	40,099
Administrative expenses and construction	73	......	73	562	......	562	704	......	704
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,458	......	4,458	41,264	......	41,264	40,816	......	40,816
Federal supplementary medical ins. trust fund:									
Benefit payments	2,334	......	2,334	20,445	......	20,445	17,762	......	17,762
Administrative expenses and construction	98	......	98	882	......	882	789	......	789
Total—FSMI trust fund	2,432	......	2,432	21,327	......	21,327	18,550	......	18,550
Total—Health Care Financing Administration	10,599	......	10,599	98,668	......	98,668	94,608	......	94,608
Social Security Administration:									
Payments to social security trust funds	1,170	......	1,170	8,773	......	8,773	3,395	......	3,395
Special benefits for disabled coal miners	82	......	82	832	......	832	868	......	868
Supplemental security income program	881	......	881	8,584	......	8,584	7,986	......	7,986
Assistance payments program	869	......	869	7,803	......	7,803	7,241	......	7,241
Child support enforcement	50	......	50	560	......	560	499	......	499
Low income home energy assistance	48	......	48	1,971	......	1,971	2,014	......	2,014
Refugee and entrant assistance	31	......	31	320	......	320	395	......	395
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Social Security Administration	3,130	......	3,130	28,843	......	28,843	22,399	......	22,399
Human Development Services:									
Social services block grants	280	......	280	2,292	......	2,292	2,291	......	2,291
Human development services	116	......	116	1,605	......	1,605	1,558	......	1,558
Family social services	87	......	87	683	......	683	624	......	624
Work incentives	37	......	37	119	......	119	216	......	216
Community services	42	......	42	301	......	301	315	......	315
Other	......	(**)	(**)	(**)	1	-1	1	1	(**)
Total—Human Development Services	562	(**)	562	5,000	1	4,999	5,006	1	5,004
Departmental management	23	......	23	178	......	178	193	......	193
Proprietary receipts from the public	......	$484	-484	......	4,798	-4,798	......	4,638	-4,638
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	-1,481	......	-1,481	-15,112	......	-15,112	-15,015	......	-15,015
Payments for tax and other credits:									
Federal hospital insurance trust fund	-73	......	-73	-209	......	-209	-1,302	......	-1,302
Other	-3	......	-3	-383	......	-383	-1,018	......	-1,018
Total—Department of Health and Human Services, Except Social Security	13,577	485	13,092	125,039	4,806	120,233	112,347	4,657	107,690

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:[1]									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$15,142	......	$15,142	$144,814	......	$144,814	$137,506	......	$137,506
Administrative expenses and construction	184	......	184	1,375	......	1,375	1,351	......	1,351
Payment to railroad retirement account	......	......	......	2,585	......	2,585	2,310	......	2,310
Vocational rehabilitation services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	......	......	......	542	......	542	1,337	......	1,337
Interest on normalized tax transfers	......	......	......	471	......	471	722	......	722
Total—FOASI trust fund	15,326	......	15,326	149,786	......	149,786	143,226	......	143,226
Federal disability insurance trust fund:									
Benefit payments	1,670	......	1,670	16,193	......	16,193	15,512	......	15,512
Administrative expenses and construction	63	......	63	503	......	503	511	......	511
Payment to railroad retirement account	......	......	......	68	......	68	43	......	43
Vocational rehabilitation services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	45	......	45	69	......	69
Total—FDI trust fund	1,733	......	1,733	16,809	......	16,809	16,135	......	16,135
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[2]	-1,167	......	-1,167	-8,932	......	-8,932	-3,714	......	-3,714
Total—Department of Health and Human Services, Social Security	**15,893**	**(**)**	**15,893**	**157,664**	**(**)**	**157,663**	**155,647**	**(**)**	**155,647**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	358	$504	-146	2,817	$4,156	-1,339	2,700	$3,178	-478
Housing for the elderly or handicapped fund	45	40	5	911	385	526	851	362	489
Other	1	5	-4	42	49	-7	56	48	9
Rent supplement payments	4	......	4	39	......	39	58	......	58
Homeownership assistance	17	......	17	188	......	188	226	......	226
Rental housing assistance	42	......	42	506	......	506	531	......	531
Low-rent public housing	101	......	101	1,657	......	1,657	1,941	......	1,941
College housing grants	......	......	......	......	......	......	4	......	4
Lower income housing assistance	779	......	779	6,450	......	6,450	5,912	......	5,912
Other	8	......	8	50	......	50	-185	......	-185
Total—Housing Programs	1,353	549	805	12,659	4,590	8,069	12,094	3,588	8,506
Public and Indian Housing:									
Low-rent housing—loans and other expenses	141	5	135	874	79	795	14,119	375	13,744
Payments for operation of low-income housing projects	81	......	81	986	......	986	997	......	997
FFB direct loans[1]	......	......	......	......	35	-35	......	32	-32
Total—Public and Indian Housing	222	5	216	1,860	113	1,746	15,116	407	14,708
Government National Mortgage Association:									
Management and liquidating functions fund	13	18	-5	274	1,051	-776	533	1,067	-535
Guarantees of mortgage-backed securities	4	27	-23	21	259	-238	22	212	-191
Participation sales fund	-6	......	-6	-81	......	-81	-95	......	-95
Total—Government National Mortgage Association	12	45	-33	214	1,310	-1,095	459	1,280	-820
Community Planning and Development:									
Public enterprise fund	6	17	-11	85	115	-31	92	118	-26
FFB direct loans[1]	5	1	4	68	50	18	93	9	85
Community development grants	251	......	251	2,812	......	2,812	3,178	......	3,178
Urban development grants	39	......	39	383	......	383	413	......	413
Other	8	......	8	68	......	68	16	......	16
Total—Community Planning and Development	308	18	290	3,416	166	3,250	3,793	127	3,668
Management and administration	48	......	48	271	......	271	241	......	241
Other	3	......	3	45	......	45	42	......	42
Total—Department of Housing and Urban Development	**1,945**	**617**	**1,328**	**18,466**	**6,179**	**12,287**	**31,744**	**5,402**	**26,342**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$48	......	$48	$352	......	$352	$344	......	$344
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	2	......	2
Payments to States and counties for general purpose fiscal assistance	......	......	......	15	......	15	81	......	81
Other	8	......	8	72	......	72	84	......	84
Minerals Management Service	41	......	41	508	......	508	582	......	582
Office of Surface Mining Reclamation and Enforcement	32	......	32	267	......	267	219	......	219
Total—Land and minerals management	129	......	129	1,214	......	1,214	1,313	......	1,313
Water and science:									
Bureau of Reclamation:									
Construction program	91	$11	80	705	$81	624	560	$58	502
Operation and maintenance	13	......	13	122	......	122	113	......	113
Other	16	......	16	126	......	126	114	......	114
Geological Survey	48	......	48	361	......	361	374	......	374
Bureau of Mines	13	2	11	126	23	102	137	19	118
Total—Water and science	182	13	169	1,440	104	1,336	1,298	77	1,221
Fish and wildlife and parks:									
United States Fish and Wildlife Service	64	......	64	504	......	504	488	......	488
National Park Service	98	......	98	776	......	776	861	......	861
Total—Fish and wildlife and parks	162	......	162	1,280	......	1,280	1,349	......	1,349
Bureau of Indian Affairs:									
Operation of Indian programs	75	......	75	754	......	754	808	......	808
Construction	9	......	9	93	......	93	101	......	101
Indian tribal funds	21	......	21	271	......	271	280	......	280
Other	6	1	5	48	8	41	49	9	40
Total—Bureau of Indian Affairs	112	1	111	1,167	8	1,159	1,238	9	1,229
Territorial and International Affairs:									
FFB direct loans[1]	......	(**)	(**)	......	1	−1	......	1	−1
Other	29	......	29	168	......	168	161	......	161
Departmental offices	13	......	13	93	......	93	86	......	86
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	......	......	......	1	−1	......	4	−4
Other	......	134	−134	......	1,414	−1,414	......	1,564	−1,564
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−28	......	−28
Total—Department of the Interior	**627**	**148**	**479**	**5,355**	**1,527**	**3,828**	**5,418**	**1,655**	**3,763**
Department of Justice:									
General administration	14	......	14	75	......	75	74	......	74
United States Parole Commission	1	......	1	7	......	7	7	......	7
Legal activities	70	......	70	647	......	647	665	......	665
Interagency law enforcement	(**)	......	(**)	7	......	7	70	......	70
Federal Bureau of Investigation	128	......	128	1,007	......	1,007	870	......	870
Drug Enforcement Administration	25	......	25	292	......	292	283	......	283
Immigration and Naturalization Service	66	......	66	495	......	495	476	......	476
Federal Prison System	74	4	71	555	28	527	479	22	457
Office of Justice Programs	8	(**)	8	134	(**)	134	115	......	115
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**385**	**4**	**382**	**3,218**	**28**	**3,190**	**3,039**	**22**	**3,018**
Department of Labor:									
Employment and Training Administration:									
Program administration	7	......	7	52	......	52	51	......	51
Training and employment services	500	......	500	2,958	......	2,958	2,632	......	2,632
Community service employment for older Americans	8	......	8	247	......	247	266	......	266
Federal unemployment benefits and allowances	13	......	13	−3	......	−3	32	......	32
State unemployment insurance and employment service operation	29	......	29	61	......	61	−46	......	−46
Advances to the unemployment trust fund and other funds	2	......	2	153	......	153	1,281	......	1,281
Other	−4	......	−4	−5	......	−5	−15	......	−15

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,297	......	$1,297	$13,562	......	$13,562	$13,733	......	$13,733
State administrative expenses	172	......	172	1,943	......	1,943	2,005	......	2,005
Federal administrative expenses	11	......	11	114	......	114	98	......	98
Veterans employment and training	11	......	11	100	......	100	94	......	94
Interest on refunds of taxes	(**)	......	(**)	8	......	8	5	......	5
Repayment of advances from the general fund	......	......	......	944	......	944	940	......	940
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad unemployment insurance:									
Railroad unemployment benefits	10	......	10	160	......	160	150	......	150
Administrative expenses	1	......	1	21	......	21	17	......	17
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,502	......	1,502	16,852	......	16,852	17,048	......	17,048
Total—Employment and Training Administration	2,056	......	2,056	20,316	......	20,316	21,248	......	21,248
Labor-Management Services	5	......	5	45	......	45	49	......	49
Pension Benefit Guaranty Corporation	24	$24	1	192	$310	−118	162	$172	−10
Employment Standards Administration:									
Salaries and expenses	18	......	18	150	......	150	152	......	152
Special benefits	−38	......	−38	46	......	46	−18	......	−18
Black lung disability trust fund	50	......	50	509	......	509	517	......	517
Special workers' compensation expenses	5	......	5	54	......	54	49	......	49
Occupational Safety and Health Administration	19	......	19	175	......	175	176	......	176
Mine Safety and Health Administration	15	......	15	124	......	124	129	......	129
Bureau of Labor Statistics	35	......	35	123	......	123	117	......	117
Departmental management	17	......	17	113	......	113	104	......	104
Proprietary receipts from the public	......	(**)	(**)	......	12	−12	......	7	−7
Intrabudgetary transactions	−50	......	−50	−1,243	......	−1,243	−2,524	......	−2,524
Total—Department of Labor	**2,156**	**24**	**2,133**	**20,604**	**322**	**20,282**	**20,160**	**180**	**19,981**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	181	......	181	1,174	......	1,174	970	......	970
Acquisition, operation, and maintenance of buildings abroad	20	......	20	200	......	200	197	......	197
Payment to Foreign Service retirement and disability fund	......	......	......	118	......	118	107	......	107
Foreign Service retirement and disability fund	21	......	21	202	......	202	169	......	169
Other	7	......	7	24	......	24	19	......	19
Total—Administration of Foreign Affairs	229	......	229	1,719	......	1,719	1,462	......	1,462
International Organizations and Conferences	9	......	9	478	......	478	508	......	508
International Commissions	3	......	3	23	......	23	21	......	21
Migration and Refugee Assistance	21	......	21	279	......	279	306	......	306
International Narcotics Control	6	......	6	49	......	49	41	......	41
Other	3	......	3	36	......	36	39	......	39
Proprietary receipts from the public	......	......	......	......	3	−3	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−163	......	−163	−149	......	−149
Total—Department of State	**271**	......	**271**	**2,421**	**3**	**2,419**	**2,228**	**(**)**	**2,228**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,160	......	1,160	10,710	......	10,710	9,599	......	9,599
Other	3	......	3	33	1	32	3	......	3
Other programs	17	......	17	157	......	157	242	......	242
Total—Federal Highway Administration	1,180	......	1,180	10,901	1	10,900	9,844	......	9,844
National Highway Traffic Safety Administration:									
Operations and research	8	......	8	50	......	50	58	......	58
Trust fund share of highway safety programs	10	......	10	129	......	129	112	......	112
Other	(**)	......	(**)	−2	......	−2	1	......	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$2	(**)	$2	$18	$2	$17	$30	$26	$4
Northeast corridor improvement program	4	......	4	79	......	79	124	......	124
Grants to National Railroad Passenger Corporation	153	......	153	679	......	679	762	......	762
FFB direct loans[1]	......	......	......	2	107	-106	4	10	-6
Other	13	......	13	89	......	89	92	......	92
Total—Federal Railroad Administration	173	(**)	172	867	109	758	1,012	36	976
Urban Mass Transportation Administration:									
Formula grants	122	......	122	1,295	......	1,295	1,095	......	1,095
Discretionary grants	42	......	42	556	......	556	431	......	431
Other	109	......	109	877	......	877	1,218	......	1,218
Federal Aviation Administration:									
Operations	284	......	284	1,899	......	1,899	1,563	......	1,563
Other	3	......	3	35	(**)	35	45	(**)	45
Airport and airway trust fund:									
Grants-in-aid for airports	78	......	78	703	......	703	617	......	617
Facilities and equipment	64	......	64	605	......	605	341	......	341
Research, engineering and development	34	......	34	244	......	244	216	......	216
Operations	(**)	......	(**)	420	......	420	766	......	766
Total—Airport and airway trust fund	176	......	176	1,973	......	1,973	1,940	......	1,940
Total—Federal Aviation Administration	463	......	463	3,907	(**)	3,907	3,547	(**)	3,547
Coast Guard:									
Operating expenses	156	......	156	1,410	......	1,410	1,433	......	1,433
Acquisition, construction, and improvements	29	......	29	353	......	353	374	......	374
Retired pay	30	......	30	282	......	282	247	......	247
Other	12	(**)	11	113	3	110	103	4	100
Total—Coast Guard	227	(**)	227	2,157	3	2.154	2,158	4	2,154
Maritime Administration:									
Public enterprise funds	97	$20	77	1,406	215	1,190	336	205	131
Operating-differential subsidies	30	......	30	248	......	248	298	......	298
Other	7	......	7	70	......	70	79	......	79
Other	30	1	29	150	11	139	131	9	123
Proprietary receipts from the public	......	6	-6	......	55	-55	......	52	-52
Intrabudgetary transactions	-1	......	-1	-6	......	-6	-55	......	-55
Total—Department of Transportation	**2,496**	**28**	**2,468**	**22,606**	**395**	**22,210**	**20,265**	**305**	**19,960**
Department of the Treasury:									
Departmental offices	-70	......	-70	-597	......	-597	-276	......	-276
Office of Revenue Sharing:									
Salaries and expenses	1	......	1	6	......	6	6	......	6
General revenue sharing	1,003	......	1,003	4,384	......	4,384	4,583	......	4,583
Federal Law Enforcement Training Center	2	......	2	14	......	14	15	......	15
Financial Management Service:									
Salaries and expenses	20	......	20	206	......	206	204	......	204
Claims, judgements, and relief acts	16	......	16	238	......	238	258	......	258
Energy security reserve	1	......	1	25	......	25	33	......	33
Other	39	......	39	650	......	650	88	......	88
Total—Financial Management Service	76	......	76	1,118	......	1,118	584	......	584
Federal Financing Bank:[1]									
Oregon veterans housing	......	......	......	......	60	-60	60	......	60
Other	1,849	1,869	-20	12,303	12,313	-10	17,879	18,121	-242
Bureau of Alcohol, Tobacco and Firearms	12	......	12	137	......	137	144	......	144
United States Customs Service	63	......	63	657	......	657	646	......	646
Bureau of Engraving and Printing	-3	......	-3	-27	......	-27	-32	......	-32
United States Mint	62	......	62	149	......	149	71	......	71
Bureau of the Public Debt	9	......	9	153	......	153	153	......	153

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$8	......	$8	$74	......	$74	$89	......	$89
Processing tax returns	92	......	92	1,026	......	1,026	894	......	894
Examinations and appeals	126	......	126	1,184	......	1,184	1,174	......	1,174
Investigation, collection and taxpayer service	94	......	94	923	......	923	906	......	906
Payment where credit exceeds liability for tax	27	......	27	1,375	......	1,375	1,056	......	1,056
Refunding internal revenue collections, interest	179	......	179	1,546	......	1,546	1,254	......	1,254
Internal revenue collections for Puerto Rico	18	......	18	164	......	164	281	......	281
Other	1	(**)	(**)	2	$2	1	2	$2	(**)
Total—Internal Revenue Service	545	(**)	544	6,295	2	6,293	5,656	2	5,654
United States Secret Service	30	......	30	249	......	249	255	......	255
Comptroller of the Currency	14	$90	-76	175	210	-35	144	182	-38
Interest on the public debt:									
Public issues (accrual basis)	13,086	......	13,086	130,457	......	130,457	122,988	......	122,988
Special issues (cash basis)	359	......	359	29,615	......	29,615	29,059	......	29,059
Total—Interest on the public debt	13,445	......	13,445	160,072	......	160,072	152,047	......	152,047
Proprietary receipts from the public	......	254	-254	......	2,290	-2,290	......	2,708	-2,708
Receipts from off-budget Federal entities[1]	......	......	......	-516	......	-516	-791	......	-791
Intrabudgetary transactions	-2,184	......	-2,184	-16,782	......	-16,782	-18,681	......	-18,681
Total—Department of the Treasury	**14,853**	**2,212**	**12,641**	**167,789**	**14,875**	**152,914**	**162,461**	**21,013**	**141,449**
Environmental Protection Agency:									
Salaries and expenses	83	......	83	567	......	567	526	......	526
Research and development	15	......	15	158	......	158	129	......	129
Abatement, control, and compliance	53	......	53	394	......	394	356	......	356
Construction grants	265	......	265	2,578	......	2,578	2,433	......	2,433
Hazardous substance response trust fund	33	......	33	386	......	386	315	......	315
Other	1	(**)	1	154	1	154	48	1	48
Proprietary receipts from the public	......	(**)	(**)	......	15	-15	......	6	-6
Intrabudgetary transactions	......	......	......	-150	......	-150	-44	......	-44
Total—Environmental Protection Agency	**449**	**(**)**	**449**	**4,087**	**16**	**4,072**	**3,763**	**7**	**3,756**
General Services Administration:									
Real property activities:									
FFB direct loans[1]	......	......	......	......	3	-3	......	5	-5
Federal buildings fund	-310	......	-310	-305	......	-305	-480	......	-480
Personal property activities	44	......	44	322	......	322	151	......	151
Information Resources Management Service	-58	......	-58	-82	......	-82	-21	......	-21
Federal property resources activities	-1	......	-1	-126	......	-126	-33	......	-33
General activities	14	......	14	113	......	113	128	(**)	128
Proprietary receipts from the public	......	14	-14	......	61	-61	......	62	-62
Other	......	13	-13	......	-56	56	......	-47	47
Total—General Services Administration	**-311**	**27**	**-338**	**-78**	**7**	**-85**	**-255**	**20**	**-275**
National Aeronautics and Space Administration:									
Research and development	184	......	184	2,084	......	2,084	1,706	......	1,706
Space flight, control, and data communications:									
FFB direct loans[1]	......	......	......	......	......	......	......	67	-67
Other	184	......	184	2,717	......	2,717	3,191	......	3,191
Construction of facilities	11	......	11	153	......	153	141	......	141
Research and program management	134	......	134	1,141	......	1,141	1,134	......	1,134
Other	(**)	......	(**)	(**)	......	(**)	......	......	......
Total—National Aeronautics and Space Administration	**513**	**......**	**513**	**6,094**	**......**	**6,094**	**6,172**	**67**	**6,104**
Office of Personnel Management:									
Salaries and expenses	15	......	15	105	......	105	121	......	121
Government payment for annuitants, employees health benefits	1	......	1	738	......	738	1,227	......	1,227
Payment to civil service retirement and disability fund	......	......	......	1	......	1	1	......	1
Civil service retirement and disability fund	2,035	......	2,035	19,938	......	19,938	19,149	......	19,149
Employees health benefits fund	615	538	77	6,037	6,487	-451	5,455	5,716	-261
Employees life insurance fund	68	89	-20	771	1,356	-585	741	1,265	-524
Retired employees health benefits fund	1	1	(**)	9	9	(**)	9	13	-4
Other	4	......	4	-3	......	-3	8	......	8
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	......	......	......	-1	......	-1	-1	......	-1
Other	-3	......	-3	-28	......	-28	-29	......	-29
Total—Office of Personnel Management	**2,736**	**627**	**2,108**	**27,567**	**7,853**	**19,714**	**26,681**	**6,993**	**19,687**

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$90	$79	$12	$978	$777	$201	$811	$712	$99
Disaster loan fund	45	52	−6	492	630	−138	474	698	−224
Other	3	1	1	27	12	15	27	13	14
Salaries and expenses	32	......	32	245	......	245	228	......	228
FFB direct loans[1]	18	10	8	269	121	148	422	91	331
FFB asset purchases[1]	......	1	−1	......	6	−6	......	6	−6
Other	(**)	......	(**)	2	......	2	(**)	(**)	(**)
Total—Small Business Administration	**188**	**142**	**46**	**2,013**	**1,547**	**466**	**1,963**	**1,520**	**442**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	178	256	−78	1,527	1,357	170	1,342	1,222	120
Direct loan revolving fund	1	5	−4	26	48	−22	19	53	−33
Other	47	33	14	408	389	18	361	392	−30
Compensation and pensions	1,198	......	1,198	12,006	......	12,006	11,839	......	11,839
Readjustment benefits	54	......	54	857	......	857	1,087	......	1,087
Medical care	942	......	942	7,657	......	7,657	7,301	......	7,301
Medical and prosthetic research	19	......	19	154	......	154	186	......	186
General operating expenses	96	......	96	647	......	647	643	......	643
Construction projects	43	......	43	446	......	446	435	......	435
Post-Vietnam era veterans education account	16	......	16	194	......	194	161	......	161
Insurance funds:									
National service life	91	......	91	879	......	879	813	......	813
United States government life	4	......	4	38	......	38	40	......	40
Veterans special life	5	5	1	61	135	−74	58	126	−69
Other	32	......	32	115	......	115	89	......	89
Proprietary receipts from the public:									
National service life	......	36	−36	......	369	−369	......	354	−354
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	−30	......	263	−263	......	167	−167
Intrabudgetary transactions	(**)	......	(**)	−109	......	−109	−74	......	−74
Total—Veterans Administration	**2,725**	**364**	**2,361**	**24,907**	**2,563**	**22,345**	**24,300**	**2,314**	**21,986**
Independent agencies:									
Action	13	......	13	133	......	133	110	......	110
Board for International Broadcasting	10	......	10	103	......	103	82	......	82
Consumer Product Safety Commission	4	......	4	30	......	30	30	......	30
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	3	......	3	530	......	530	533	......	533
Proprietary receipts from the public	......	......	......	......	564	−564	......	311	−311
Equal Employment Opportunity Commission	15	......	15	135	......	135	137	......	137
Export-Import Bank of the United States	72	372	−300	2,313	3,498	−1,186	2,982	3,602	−619
Federal Communications Commission	11	......	11	79	......	79	78	......	78
Federal Deposit Insurance Corporation	1,022	885	137	7,204	6,486	718	3,486	4,666	−1,180
Federal Emergency Management Agency:									
Public enterprise funds	20	31	−11	408	225	183	210	285	−75
Salaries and expenses	10	......	10	103	......	103	114	......	114
Emergency management and planning assistance	25	......	25	240	......	240	311	......	311
Emergency food distribution and shelter program	13	......	13	76	......	76	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	5	5	(**)	38	37	1	78	78	(**)
Federal Savings and Loan Insurance Corp. fund	510	118	392	2,746	2,383	363	2,643	2,223	420
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	8	......	8	54	......	54	56	......	56
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	......	26	56	......	56	71	......	71
Appalachian Regional Commission	15	(**)	15	129	1	128	170	2	168
Other	(**)	......	(**)	3	......	3	3	......	3
Interstate Commerce Commission	5	......	5	39	......	39	44	......	44
Legal Services Corporation	25	......	25	255	......	255	248	......	248
Merit Systems Protection Board	2	......	2	20	......	20	19	......	19
National Archives and Record Administration	17	......	17	87	......	87	81	(**)	81
National Credit Union Administration:									
Central liquidity facility	31	44	−13	185	300	−115	1,051	1,095	−44
Other	9	3	6	−6	237	−243	51	827	−776

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	......	$14	$130	......	$130	$122	......	$122
National Endowment for the Humanities	13	......	13	107	......	107	116	......	116
Institute of Museum Services	4	......	4	19	......	19	15	......	15
National Labor Relations Board	13	......	13	115	......	115	115	......	115
National Science Foundation	146	......	146	1,249	......	1,249	1,035	......	1,035
National Transportation Safety Board	2	......	2	18	......	18	19	......	19
NuclearRegulatory Commission	39	......	39	357	......	357	391	......	391
Panama Canal Commission	34	$37	-3	339	$363	-23	342	$346	-4
Postal Service:[1]									
Public Enterprise Funds	2,725	2,681	44	26,188	27,449	-1,260	24,867	25,571	-703
Payment to the Postal Service Fund	176	......	176	716	......	716	1,041	......	1,041
Railroad Retirement Board:									
Federal windfall subsidy	30	......	30	314	......	314	334	......	334
Federal payment to the railroad retirement accounts	(**)	......	(**)	49	......	49	-2	......	-2
Milwaukee railroad restructuring, administration	-3	......	-3	1	......	1	2	......	2
Railroad retirement accounts:									
Social security equivalent benefit account	313	......	313	3,157	......	3,157	2,985	......	2,985
Benefits payments and claims	187	......	187	1,811	......	1,811	1,851	......	1,851
Advances to the railroad retirement account from the FOASI trust fund	-59	......	-59	-586	......	-586	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-45	......	-45	-1	......	-1
Disbursements for the payment of FOASI benefits	60	......	60	587	......	587	-2	......	-2
Disbursements for the payment of FDI benefits	4	......	4	44	......	44	(**)	......	(**)
Administrative expenses	3	......	3	40	......	40	41	......	41
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	7	......	7
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	-2,653	......	-2,653	-2,353	......	-2,353
Interest on advances to railroad accounts	......	......	......	......	......	......	-5	......	-5
Repayment of advances to railroad retirement board	......	......	......	......	......	......	......	......	......
Federal payments to the railroad social security equivalent benefit account	......	......	......	199	......	199	222	......	222
Federal payments to the rail industry pension fund	......	......	......	-25	......	-25	......	......	......
Total—Railroad Retirement Board	531	......	531	2,894	......	2,894	3,080	......	3,080
Securities and Exchange Commission	13	......	13	90	......	90	89	......	89
Smithsonian Institution	19	......	19	189	......	189	189	......	189
Tennessee Valley Authority:									
FFB direct loans[1]	7	......	7	3,486	3,347	139	166	110	56
Other	428	418	10	4,624	4,005	619	4,762	3,866	896
United States Information Agency	81	......	81	648	(**)	648	543	(**)	543
United States Railway Association	(**)	......	(**)	2	......	2	29	4	25
United States Synthetic Fuels Corp[1]	......	......	......	23	23	......	32	32	......
Other independent agencies	31	27	4	375	63	312	352	20	332
Total—Independent agencies	**6,147**	**4,622**	**1,525**	**56,688**	**48,980**	**7,708**	**50,111**	**43,037**	**7,074**
Undistributed offsetting receipts:									
Other interest	......	(**)	(**)	......	1,071	-1,071	......	1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-2	......	-2	-2	......	-2
Department of Defense—Civil:									
Education Benefits fund	-90	......	-90	-197	......	-197	-23	......	-23
Military retirement fund	-1,578	......	-1,578	-14,945	......	-14,945	-13,949	......	-13,949
Department of Health and Human Services:									
Federal old age and survivors insurance trust fund (OFF-BUDGET)[1]	-235	......	-235	-2,138	......	-2,138	-1,874	......	-1,874
Federal disability insurance trust fund (OFF-BUDGET)[1]	-23	......	-23	-205	......	-205	-181	......	-181
Federal hospital insurance trust fund	-142	......	-142	-1,320	......	-1,320	-1,194	......	-1,194
Department of State:									
Foreign Service retirement and disability fund	-5	......	-5	-35	......	-35	-32	......	-32
Office of Personnel Management:									
Civil Service retirement and disability fund	-434	......	-434	-4,155	......	-4,155	-4,109	......	-4,109
Subtotal	-2,507	......	-2,507	-22,997	......	-22,997	-21,364	......	-21,364

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-$7	......	-$7	-$6	......	-$6
Department of Defense—Civil:									
Education benefits fund	$18	......	$18	27	......	27	3	......	3
Military retirement fund	(**)	......	(**)	696	......	696	-973	......	-973
Soldiers' and Airmen's Home permanent fund	-4	......	-4	-13	......	-13	-13	......	-13
Corps of Engineers	......	......	......	-15	......	-15	-16	......	-16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	-27	......	-27	-3,659	......	-3,659	-3,352	......	-3,352
Federal disability insurance trust fund (OFF-BUDGET)[1]	-10	......	-10	-622	......	-622	-552	......	-552
Federal hospital insurance trust fund	-4	......	-4	-2,795	......	-2,795	-1,985	......	-1,985
Federal supplementary medical insurance trust fund	-6	......	-6	-1,202	......	-1,202	-1,132	......	-1,132
Department of Labor:									
Unemployment trust fund	26	......	26	-1,659	......	-1,659	-1,238	......	-1,238
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	-282	......	-282	-244	......	-244
Department of Transportation:									
Airport and airway trust fund	-3	......	-3	-828	......	-828	-743	......	-743
Highway trust fund	-2	......	-2	-1,307	......	-1,307	-1,281	......	-1,281
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	-2	......	-2	-1	......	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-36	......	-36	-14,706	......	-14,706	-12,966	......	-12,966
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	-19	......	-19	-21	......	-21
National service life insurance fund	(**)	......	(**)	-920	......	-920	-878	......	-878
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-29	......	-29	-299	......	-299	-58	......	-58
Other	-6	......	-6	-42	......	-42	-38	......	-38
Subtotal	-82	......	-82	-27,655	......	-27,655	-25,494	......	-25,494
Unrealized Discount on trust fund investments	4	......	4	13	......	13	-17	......	-17
Rents and royalties on the Outer Continental Shelf lands	......	$176	-176	......	$4,372	-4,372	......	$4,556	-4,556
Total—Undistributed offsetting receipts	**-2,585**	**176**	**-2,761**	**-50,639**	**5,444**	**-56,083**	**-46,876**	**4,557**	**-51,433**
Total outlays	**98,114**	**12,911**	**85,203**	**954,328**	**130,723**	**823,605**	**929,477**	**141,443**	**[4]788,034**
Total on-budget	**82,515**	**12,911**	**69,604**	**803,288**	**130,723**	**672,565**	**779,789**	**141,442**	**638,346**
Total off-budget	**15,599**	**(**)**	**15,599**	**151,040**	**(**)**	**151,039**	**149,688**	**(**)**	**149,688**
Total surplus (+) or deficit (−)			**-22,229**			**-189,050**			**-183,570**
Total on-budget			**-22,033**			**-205,085**			**-188,356**
Total off-budget			**-196**			**+16,035**			**+4,786**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$28,737	$29,350
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	110,759	105,542
Total receipts offset against outlays	140,012	135,683

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] The Postal Service figure represents reporting for the full calendar month of July and is partially estimated. This estimate includes $656 million for postal money orders issued between July 15 and 31, derived from the Postal Service consolidated reporting system.

[4] Includes an adjustment to prior reporting.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, July 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	**Net Transactions (–) denotes net reduction of either liability or asset accounts**			**Account Balances Current Fiscal Year**		
	This Month	**Fiscal Year to Date**		**Beginning of**		**Close of This month**
		This Year	**Prior Year**	**This Year**	**This Month**	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$15,123	$251,369	$228,676	$1,823,103	$2,059,349	$2,074,472
Federal Financing Bank	....	....	....	(**)	(**)	(**)
Total public debt securities	15,123	251,369	228,676	1,823,103	2,059,349	2,074,472
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	–54	–142	–100	4,366	4,278	4,224
Total federal securities	15,069	251,227	228,576	1,827,470	2,063,627	2,078,696
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	89	57,948	53,440	317,612	375,471	375,560
Total borrowing from the public	14,980	193,279	175,137	1,509,857	1,688,156	1,703,136
Accrued interest payable to the public	3,474	4,941	822	26,709	28,177	31,650
Allocations of special drawing rights	128	707	–172	5,191	5,770	5,898
Deposit funds	19	–3,819	2,097	14,385	10,547	10,566
Miscellaneous liability accounts (includes checks outstanding etc.)	29	–4,119	–3,724	11,639	7,491	7,520
Total liability accounts	**18,630**	**190,989**	**174,161**	**1,567,780**	**1,740,139**	**1,758,770**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	841	–190	–5,857	4,174	3,143	3,983
Tax and loan note accounts	–4,671	3,941	–423	12,886	21,498	16,827
Balance	–3,831	3,751	–6,281	17,060	24,641	20,810
Special drawing rights:						
Total holdings	–128	1,238	495	6,847	8,213	8,085
SDR certificates issued to Federal Reserve Banks	....	–200	....	–4,618	–4,818	–4,818
Balance	–128	1,038	495	2,229	3,395	3,267
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	468	2,586	687	–717	1,401	1,869
Letter of credit issued to IMF	–466	–2,615	70	–7,946	–10,095	–10,561
Dollar deposits with the IMF	–4	–17	2	–51	–64	–68
Receivable/payable (–) for interim maintenance of value adjustments	–229	299	–745	–543	–16	–244
Balance	–230	253	14	10,442	10,925	10,695
Loans to International Monetary Fund	–54	–163	–107	1,236	1,127	1,073
Other cash and monetary assets	272	2,151	970	8,872	10,751	11,023
Total cash and monetary assets	–3,972	7,029	–4,908	39,839	50,840	46,868
Miscellaneous asset accounts	388	–4,758	–4,053	15,365	10,220	10,608
Total asset accounts	**–3,584**	**2,271**	**–8,962**	**55,204**	**61,060**	**57,475**
Excess of liabilities (+) or assets (–)	**+22,215**	**+188,718**	**+183,122**	**+1,512,576**	**+1,679,080**	**+1,701,294**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	14	332	447	....	318	332
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (–)]	**+22,229**	**+189,050**	**+183,570**	**+1,512,576**	**+1,679,397**	**+1,701,626**

[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,679,080	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,679,080	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	22,229	189,050	183,570
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)[1]	22,229	189,050	183,570
Total—on-budget (Table 2)	22,033	205,085	188,356
Total—off-budget (Table 2)	196	−16,035	−4,786
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−14	−330	−447
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	−1	−2	....
Total—transactions not applied to current year's surplus or deficit	−14	−332	−447
Excess of liabilities close of period	**1,701,294**	**1,701,294**	**1,484,350**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, July 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	–$3	–$19	$9	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$3	–37	–60	82	48	45
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	–2	–22	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	–2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	....	1	4	4
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	–50	–100	....	1,725	1,675	1,625
Total agency securities	**–54**	**–142**	**–100**	**4,366**	**4,278**	**4,224**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-$3,959	-$2,983	$5,625	$23,811	$24,787	$20,828
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-Import Bank of the United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	14	69	75	75
Federal Financing Bank	304	-12,849	7,337	153,075	139,922	140,226
Federal Housing Administration:						
General insurance	...	-150	-180	1,530	1,380	1,380
Special risk insurance	-7	3	-60	1,909	1,919	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	5	23	25	25
Rural Electrification Administration	...	26	102	7,865	7,891	7,891
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	465	-165	-240	3,786	3,156	3,621
Agricultural credit insurance fund	490	1,700	1,584	6,220	7,430	7,920
Rural development insurance fund	85	-40	5	1,726	1,601	1,686
Federal Crop Insurance Corp	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative fuel production, DOE	-960	-1,170	...	1,170	960	...
Bonneville Power Administration	...	300	...	1,340	1,640	1,640
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	550	425	4,801	5,351	5,351
Low-Rent Public housing	150	-14,437	13,562	14,727	140	290
Urban renewal fund	...	...	-8	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	186	-74	1,399	1,717	1,457	1,643
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	...	13	13	13
Federal ship revolving fund	70	1,215	35	130	1,275	1,345
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional rail reorganization	...	...	...	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**-3,176**	**-27,261**	**28,675**	**230,954**	**206,869**	**203,693**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	...	-461	41	15,410	14,947	14,947
National Credit Union Administration	-13	-116	-46	222	119	107
Postal Service	...	-86	...	1,690	1,604	1,604
Tennessee Valley Authority	-5	376	1,028	14,561	14,942	14,937
U.S. Railway Association	...	...	23	74	74	74
Total borrowing from the Federal Financing Bank	**-18**	**-287**	**1,046**	**31,957**	**31,686**	**31,669**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	-$2	$4	$7	$5	$5
Department of Commerce	$16	102	96	108	195	211
Department of Energy	1	91	1,386	1,366	1,457	1,458
Department of Health and Human Services	-1	(**)	5	9	10	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	120	1,373	604	3,783	5,036	5,157
Agency securities	(**)	-1	-4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	-11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	-11	....	....	....
Management and liquidating functions fund:						
Public debt securities	10	77	663	766	833	843
Agency securities	(**)	-11	86	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	23	232	258	1,015	1,224	1,247
Agency securities	....	6	-67	3	9	9
Participation sales fund:						
Public debt securities	28	121	240	2,088	2,181	2,209
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	(**)	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	59	-3,442	713	7,422	3,920	3,979
Department of Labor	-1	117	11	303	421	420
Department of Transportation	1	15	-127	129	142	143
Department of the Treasury	307	-1,631	-1,035	2,080	142	449
Veterans Administration:						
Veterans reopened insurance fund	5	-22	11	635	608	613
Independent agencies:						
Export-Import Bank of the United States	300	754	642	73	527	827
Federal Emergency Management Agency:						
National insurance development fund	....	-150	116	150	....	....
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-482	-473	-419	5,758	5,767	5,285
Agency securities	....	....	....	67	67	67
Postal Service	357	1,262	170	2,362	3,267	3,624
National Credit Union Administration	-7	245	776	1,131	1,383	1,376
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	29	50	100	1,134	1,155	1,184
Total public debt securities	764	-1,281	4,216	30,319	28,274	29,038
Total agency securities	(**)	-6	-8	302	296	296
Total Federal funds	**764**	**-1,287**	**4,208**	**30,622**	**28,570**	**29,334**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	8	7	102	109	109
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	....	22	-36	4	26	26
Department of Commerce	(**)	(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	1	(**)	1	10	9	10
Department of Defense—Civil	109	10,102	11,534	11,635	21,628	21,737
Other	71	187	68	250	365	437
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	254	4,842	4,607	30,968	35,556	35,810
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	-306	3,120	1,583	5,704	9,130	8,824
Federal hospital insurance trust fund:						
Public debt securities	-108	16,808	3,924	20,721	37,637	37,529
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	-319	-347	2,009	10,736	10,709	10,390
Other	(**)	9	6	31	39	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$15	−$103	−$10	$195	$107	$92
Department of Labor:						
Unemployment trust fund	626	3,473	4,301	17,009	19,856	20,482
Other	18	9	−19	24	15	33
Department of State:						
Foreign service retirement and disability fund	−10	314	283	2,462	2,786	2,776
Other	....	(**)	(**)	(**)	....	....
Department of Transportation:						
Airport and airway trust fund	74	1,087	1,024	7,410	8,424	8,497
Highway trust fund	44	1,025	2,443	11,942	12,924	12,968
Other	(**)	4	(**)	(**)	4	4
Department of the Treasury	68	120	161	265	317	385
Environmental Protection Agency	−57	−318	11	701	440	383
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,132	16,406	13,726	127,278	144,815	143,684
Agency securities	....	....	....	175	175	175
Employees health benefits fund	−76	455	268	1,174	1,705	1,629
Employees life insurance fund	20	586	524	6,640	7,206	7,226
Retired employees health benefits fund	....	(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	−2	−18	−18	269	254	251
National service life insurance:						
Public debt securities	−24	426	419	9,296	9,746	9,722
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	2	74	67	942	1,014	1,016
General Post Fund National Homes	−1	2	10	17	20	19
Independent agencies:						
Federal Deposit Insurance Corporation	−152	−727	1,177	16,130	15,555	15,403
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	2	47	48	48
Japan-United States Friendship Commission	(**)	−1	(**)	18	18	18
Railroad Retirement Board	241	1,666	1,159	4,232	5,656	5,897
Other	(**)	1	−6	6	6	7
Total public debt securities	−675	59,235	49,232	286,226	346,136	345,461
Total agency securities	....	....	....	765	765	765
Total trust funds	**−675**	**59,235**	**49,232**	**286,991**	**346,901**	**346,226**
Grand total[1]	**89**	**57,948**	**53,440**	**317,612**	**375,471**	**375,560**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572	$45,120	$9,820	$36,412	$31,438			$286,070	$274,134
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374			50,620	49,303
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675			212,714	194,717
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464			19,941	21,555
Other retirement contributions	382	432	429	408	372	366	366	440	382	425			4,001	3,984
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755			27,926	30,073
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612			5,750	5,365
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305			10,815	9,992
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926			16,718	15,342
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**	**91,438**	**46,246**	**77,024**	**62,974**			**634,555**	.....
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**	**69,130**	**30,004**	**58,400**	**47,571**			**467,480**	.....
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**	**22,308**	**16,242**	**18,624**	**15,402**			**167,075**	**154,474**
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*	*94,599,*	*39,802*	*72,151*	*57,650*			......	*604,465*
(On-budget	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*	*75,595*	*24,188*	*56,365*	*41,717*			......	*449,991*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*	*19,004*	*15,613*	*15,786*	*15,933*			......	*154,474*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143	118	131	224	141			1,454	1,346
The Judiciary	98	74	102	76	108	74	129	75	71	70			876	797
Executive Office of the President	11	8	10	11	9	8	7	9	10	10			93	95
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588	1,103	957	647	622			7,771	7,502
International development assistance	297	230	131	249	181	129	558	46	260	451			2,531	2,471
Other	14	– 19	48	– 118	– 672	457	– 1,009	469	– 242	– 237			– 1,308	– 531
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177			23,271	17,175
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360			26,347	30,248
Department of Commerce	163	223	202	112	119	164	269	151	179	206			1,788	1,815
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150			57,864	53,697
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767			72,757	68,726
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301			74,522	66,500
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817			15,347	12,539
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034			220,490	201,462
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	[2]1,701	1,699			17,000	15,362
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109			14,574	14,005
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971			9,461	8,868
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562			4,999	5,004
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151			20,697	18,915
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458			41,264	40,816
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432			21,327	18,550
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559			15,379	16,326
Social Security Administration:														
Assistance payments program	881	749	647	787	880	670	866	783	671	869			7,803	7,241
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326			149,786	143,226
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733			16,809	16,135
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261			21,040	15,157
Other	– 2,113	– 1,383	– 3,938	– 2,428	– 1,312	– 1,837	– 3,264	– 1,186	– 1,382	– 2,366			– 21,208	– 18,035

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.[1]	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162	$1,548	$319	$1,174	$1,328			$12,287	$26,342
Department of the Interior	275	498	376	494	313	307	320	383	384	479			3,828	3,763
Department of Justice	313	267	283	406	318	298	314	294	315	382			3,190	3,018
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502			16,852	17,048
Other	-76	486	305	502	397	-74	525	473	260	631			3,430	2,933
Department of State	383	320	210	197	197	165	292	186	198	271			2,419	2,228
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163			10,742	9,602
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	[2]1,034	1,305			11,468	10,357
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445			160,072	152,047
General revenue sharing	1,126	.....	.....	1,040	85	.....	1,129	(**)	(**)	1,003			4,384	4,583
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024	-1,808			-11,543	-15,181
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449			4,072	3,756
General Services Administration	-159	41	358	-299	119	197	-319	200	117	-338			-85	-275
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513			6,094	6,104
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108			19,714	19,687
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57	46			466	442
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198			12,006	11,839
National service life	49	37	51	69	33	59	54	53	49	55			509	459
Government service life	4	3	4	3	4	4	3	4	4	4			38	40
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104			9,791	9,648
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186	220			-545	338
Tennessee Valley Authority	95	169	62	24	17	.....	108	79	188	17			758	952
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138	1,288			7,494	5,784
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316	-2,507			-22,997	-21,364
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	[2]-13,803	-82			-27,655	-25,494
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449	-176			-4,372	-4,556
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2	4			-1,059	-19
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**	**81,510**	**85,642**	**78,034**	**85,203**			**823,605**	......
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**	**67,276**	**69,611**	**60,982**	**69,604**			**672,565**	......
(Off-budget	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**	**14,234**	**16,031**	**17,052**	**15,599**			**151,039**	......
Total—surplus (+) or deficit (-)[1]	**-27,087**	**-33,386**	**-14,656**	**-6,492**	**-24,580**	**-30,142**	**+9,928**	**-39,396**	**-1,011**	**-22,229**			**-189,050**	......
(On-budget)	**-26,556**	**-31,781**	**-18,695**	**-10,682**	**-23,546**	**-31,457**	**+1,854**	**-39,607**	**-2,583**	**-22,033**			**-205,085**	......
(Off-budget)	**-531**	**-1,605**	**+4,039**	**+4,190**	**-1,034**	**+1,315**	**+8,074**	**+211**	**+1,572**	**-196**			**+16,035**	......
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*	*83,214*	*81,795*	*73,559*	*79,183*			......	*788,034*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*	*68,916*	*66,579*	*57,080*	*63,555*			......	*638,346*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*	*14,298*	*15,216*	*16,479*	*15,628*			......	*149,688*
Total—surplus (+) or deficit (-) prior year	*-28,009*	*-28,896*	*-14,568*	*-7,993*	*-21,053*	*-29,502*	*+11,385*	*-41,993*	*-1,408*	*-21,533*			......	*-183,570*
(On-budget)	*-27,250*	*-28,006*	*-14,332*	*-9,367*	*-21,785*	*-29,352*	*+6,679*	*-42,391*	*-715*	*-21,838*			......	*-188,356*
(Off-budget)	*-759*	*-891*	*-235*	*+1,375*	*+733*	*-152*	*+4,706*	*+398*	*-693*	*+305*			......	*+4,786*

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes an adjustment to prior reporting.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of July 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:[1]									
Airport and airway	$264	$176	$88	$3,106	$1,973	$1,133	$7,410	$8,424	$8,497
Black lung disability	54	50	4	493	508	−15	....	....	....
FDIC	......	137	−137	......	718	−718	16,130	15,555	15,403
Federal disability, insurance	1,474	1,733	−259	17,193	16,741	452	5,704	9,130	8,824
Federal employees life and health	......	57	−57	......	−1,036	1,036	7,819	8,915	8,860
Federal employees retirement	1,344	2,495	−1,151	23,255	19,980	3,274	130,016	147,886	146,744
Federal hospital insurance	4,073	4,452	−379	47,073	40,849	6,224	21,176	38,092	37,984
Federal old-age and survivors insurance	15,389	15,326	63	165,437	147,201	18,236	30,968	35,556	35,810
Federal supplementary medical insurance	1,487	1,956	−469	16,314	16,586	−272	10,736	10,709	10,390
Revenue sharing	......	1,003	−1,003	4,185	4,384	−199	....	....	....
Highways	1,211	1,163	47	11,731	10,759	973	11,942	12,924	12,968
Military advances	......	−41	41	......	−206	206	....	....	....
Railroad retirement	462	504	−42	3,082	5,009	−1,928	4,232	5,656	5,897
Military retirement	1,578	1,470	108	24,749	14,655	10,095	11,635	21,628	21,737
Unemployment	1,487	1,491	−4	21,849	16,752	5,097	17,009	19,856	20,482
Veterans life insurance	(**)	59	−59	941	474	467	10,642	11,149	11,124
All other trust	121	130	−9	683	1,109	−426	1,573	1,421	1,507
Total trust fund receipts and outlays and investments held from Table 6-D	**28,944**	**32,162**	**−3,218**	**340,091**	**296,455**	**43,636**	**286,991**	**346,901**	**346,226**
Adjustment for interfund receipts included in total trust fund receipts	−5,796	−5,796	......	−89,862	−89,862	......			
Trust fund receipts and outlays on the basis of Tables 4 & 5	23,148	26,366	−3,218	250,228	206,592	43,636			
Total federal fund receipts and outlays	**39,845**	**58,857**	**−19,011**	**385,509**	**618,197**	**−232,687**			
Interfund receipts offset against Federal fund outlays	−20	−20	......	−1,183	−1,183	......			
Federal fund receipts and outlays on the basis of Tables 4 & 5	39,825	58,837	−19,011	384,326	617,014	−232,687			
Total receipts and outlays[2]	**62,974**	**85,203**	**−22,229**	**634,555**	**823,605**	**−189,050**			

[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$31,438	$286,070	$274,134
Corporation income taxes	3,374	50,620	49,303
Social insurance taxes and contributions:			
Employment taxes and contributions	19,675	212,714	194,717
Unemployment insurance	1,464	19,941	21,555
Other retirement contributions	425	4,001	3,984
Excise taxes	2,755	27,926	30,073
Estate and gift taxes	612	5,750	5,365
Customs	1,305	10,815	9,992
Miscellaneous	1,926	16,718	15,342
Total	**62,974**	**634,555**	**604,465**
OUTLAYS[1]			
National defense	23,647	226,917	207,768
International affairs	889	10,869	12,864
General science, space, and technology	679	7,448	7,137
Energy	393	3,893	4,732
Natural resources and environment	1,346	11,139	10,601
Agriculture	2,029	27,524	22,632
Commerce and housing credit	1,127	2,199	2,757
Transportation	2,551	22,779	20,745
Community and regional development	635	6,411	6,725
Education, training, employment and social services	2,399	24,525	23,472
Health	3,125	29,698	27,958
Medicare	6,411	57,817	54,736
Income security	10,192	101,371	110,186
Social security	17,060	165,537	157,233
Veterans benefits and services	2,366	22,411	22,025
Administration of justice	603	5,526	5,259
General government	188	5,673	4,098
General purpose fiscal assistance	1,071	5,242	5,973
Interest	11,174	113,992	107,054
Undistributed offsetting receipts	−2,683	−27,369	−25,920
Total	**85,203**	**823,605**	**788,034**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 924-491

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  - *-The Budget of the United States Government, FY 19__*
  - *-Appendix, The Budget of the United States Government, FY 19__*
  - *-The United States Budget in Brief, FY 19__*
  - *-Special Analyses*
  - *-Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the August 1986 Statement will be 2:00 p.m. EDT, September 22, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing
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No single copies are sold.

8/31/86

For Fiscal Year 1986,
Through August 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

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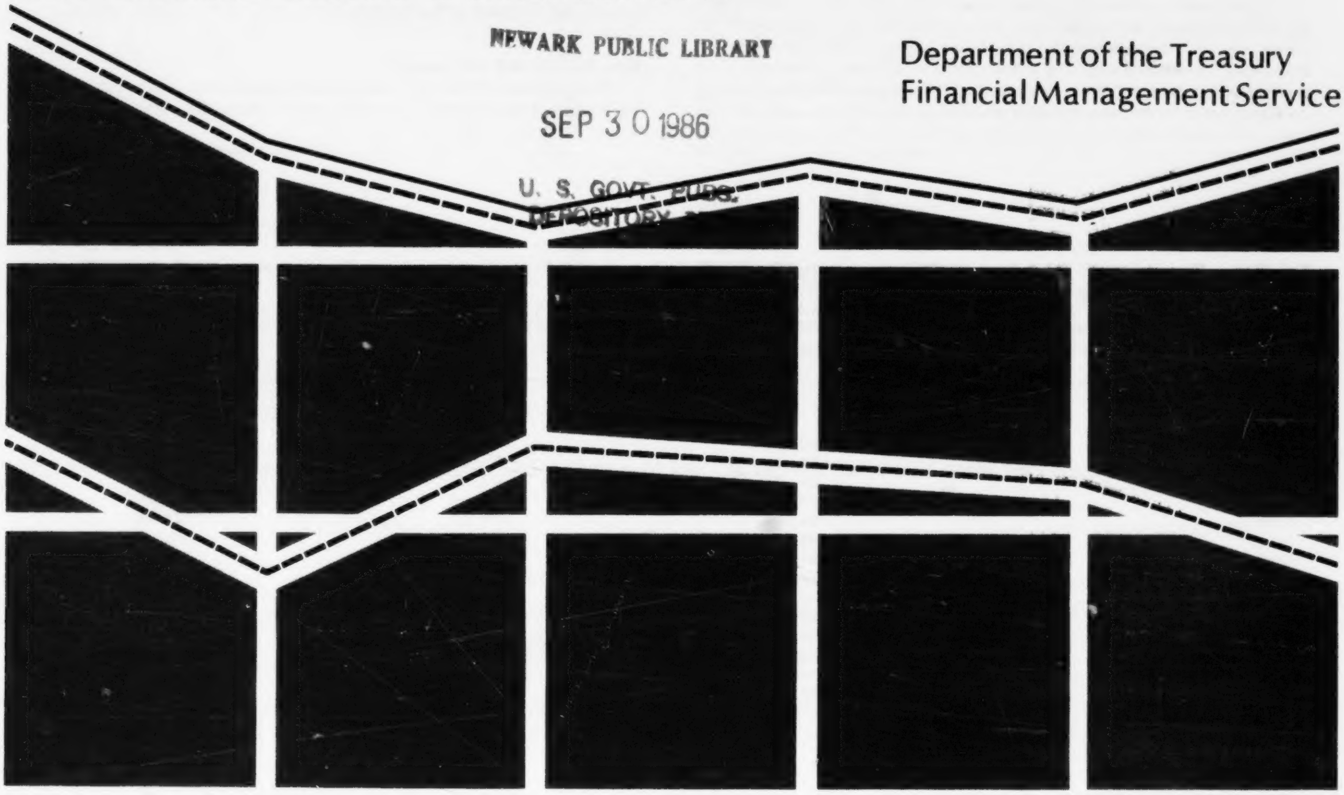

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T 1. 5/2:

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,992
February	[1]54,049	[1]75,101	[1]21,053
March	[1]49,613	[1]79,115	[1]29,502
April	[1]94,599	[1]83,214	[1]−11,386
May	[1]39,794	[1]81,791	[1]41,997
June	72,151	[1]73,559	[1]1,408
July	[1]57,650	[1]79,183	[1]21,533
August	[1]55,781	[1]83,378	[1]27,597
September	73,808	74,572	764
Total[2]	**733,996**	**945,927**	**211,931**
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
Year-to-Date[2]	**691,078**	**908,038**	**216,961**

---

[1] Includes an adjustment to prior reporting.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total on-budget and off-budget results:[2]					
Total receipts	$56,523	$691,078	$765,207	$660,245	$831,176
On-budget receipts	41,404	508,884	564,292	491,208	615,212
Off-budget receipts	15,119	182,194	200,915	169,038	215,964
Total outlays	84,434	908.038	995,440	871,412	975,090
On-budget outlays	68,112	740,677	811,285	706,241	781,447
Off-budget outlays	16,322	167,361	184,155	165,171	193,642
Total surplus (+) or deficit (−)	−27,911	−216,961	−230,233	−211,167	−143,914
On-budget surplus (+) or deficit (−)	−26,708	−231,793	−246,993	−215,033	−166,236
Off-budget surplus (+) or deficit (−)	−1,203	+14,832	+16,760	+3,866	+22,322
Total on-budget and off-budget financing	27,911	216,961	230,233	211,167	143,914
Means of financing:					
By Borrowing from the public	20,278	213,556	234,744	191,294	143,504
By Reduction of cash and monetary assets, increase (−)	10,298	3,269	−2,940	16,922	......
By Other means	−2,665	135	−1,571	2,951	410

[1] Based on the Mid- Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

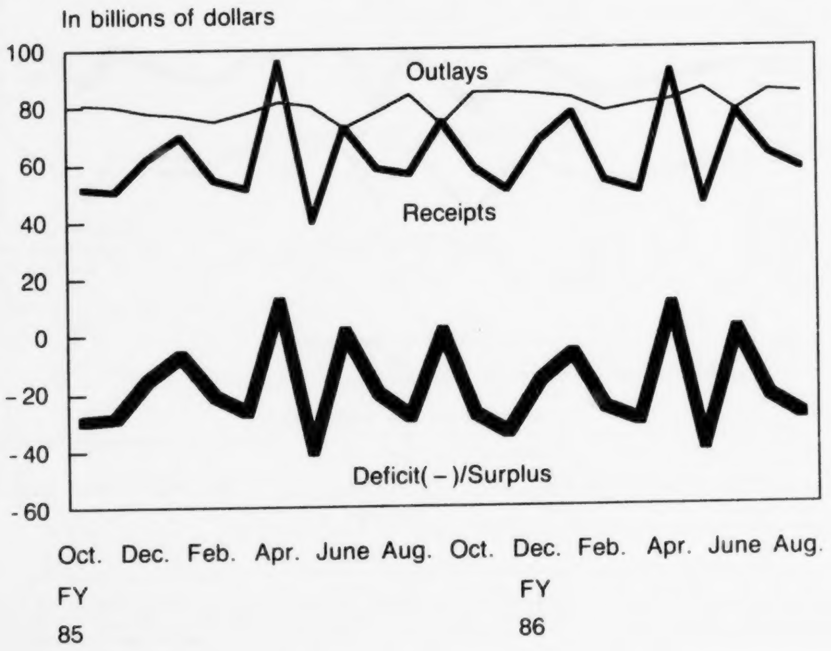

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

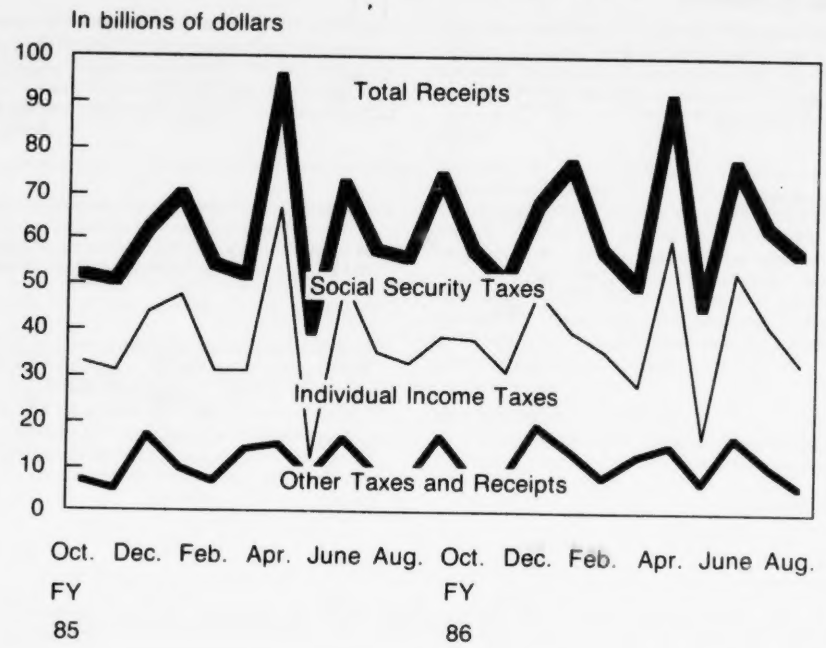

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

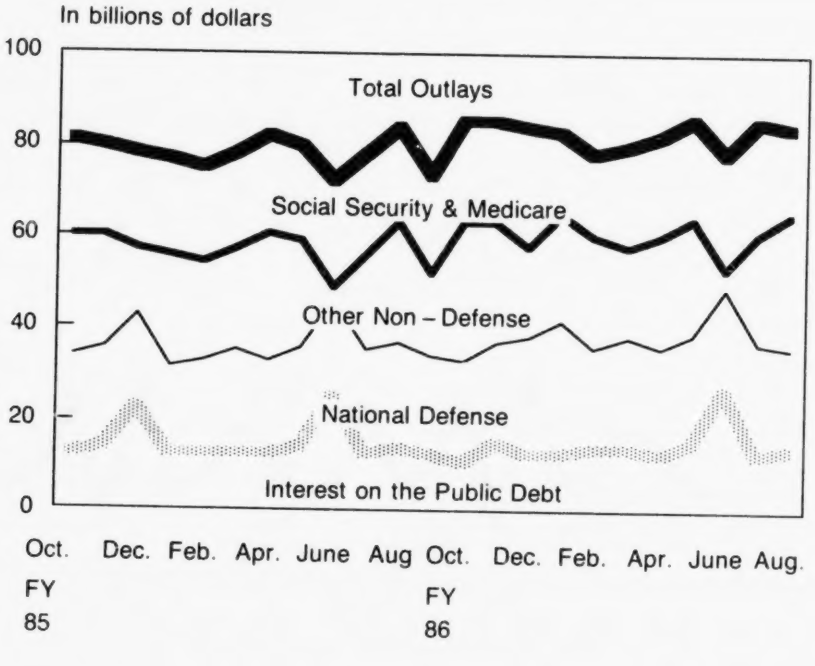

Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$25,764	$311,834	$299,910	$349,101
Corporation income taxes	1,075	51,695	50,381	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	15,119	182,194	169,038	200,915
Employment taxes and contributions (on-budget)	4,410	50,049	44,289	55,028
Unemployment Insurance	3,842	23,784	25,483	23,560
Other retirement contributions	367	4,368	4,382	4,743
Excise taxes	2,340	30,266	32,635	32,351
Estate and gift taxes	608	6,358	5,925	6,703
Customs duties	1,272	12,087	11,143	12,374
Miscellaneous receipts	1,725	18,442	17,059	18,877
Total Receipts	**56,523**	**691,078**	**660,245**	**765,207**
(On-budget)	**41,404**	**508,884**	**491,208**	**564,292**
(Off-budget)	**15,119**	**182,194**	**169,038**	**200,915**
Outlays[2]				
Legislative Branch	107	1,561	1,487	1,886
The Judiciary	106	982	900	1,062
Executive Office of the President	7	100	104	111
Funds Appropriated to the President	783	9,777	10,658	12,916
Department of Agriculture	3,290	52,908	51,594	60,906
Department of Commerce	139	1,926	1,972	2,042
Department of Defense—Military	21,858	242,349	224,042	263,456
Department of Defense—Civil	1,708	18,709	17,081	20,587
Department of Education	1,549	16,123	15,438	17,472
Department of Energy	889	10,349	9,942	11,258
Department of Health and Human Services, except Social Security	12,545	132,778	119,034	142,694
Department of Health and Human Services, Social Security	16,603	174,266	171,416	191,287
Department of Housing and Urban Development	1,019	13,306	27,636	14,887
Department of the Interior	354	4,183	4,243	5,098
Department of Justice	279	3,469	3,312	3,826
Department of Labor	2,218	22,500	22,152	23,550
Department of State	207	2,625	2,487	2,827
Department of Transportation	2,239	24,449	22,572	27,968
Department of the Treasury:				
General revenue sharing	....	4,384	4,583	4,381
Interest on the public debt	14,200	174,272	165,738	192,800
Other	−675	−12,218	−15,882	−15,457
Environmental Protection Agency	409	4,480	4,189	4,823
General Services Administration	185	99	- 274	191
National Aeronautics and Space Administration	582	6,675	6,658	7,401
Office of Personnel Management	2,035	21,749	21,637	23,920
Small Business Administration	11	477	485	603
Veterans Administration	3,369	25,714	25,394	26,586
Other independent agencies	944	8,652	6,985	12,721
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	−1,072	−2	−1,067
Employer share,employee retirement (on-budget)	−1,807	−22,461	−21,407	−26,289
Employers share, employee retirement (off-budget)	−257	−2,600	−2,282	−2,854
Interest received by on-budget trust funds	−422	−23,783	−21,803	−26,564
Interest received by off-budget trust funds	−24	−4,305	−3,963	−4,278
Rents and royalties on the Outer Continental Shelf lands	−15	−4,387	−4,714	−5,310
Sale of major physical assets	....	....	....	....
Total Outlays	**84,434**	**908,038**	**[3]871,412**	**995,440**
(On-budget)	**68,112**	**740,677**	**706,241**	**811,285**
(Off-budget)	**16,322**	**167,361**	**165,171**	**184,155**
Surplus (+) or deficit (−)[2]	**−27,911**	**−216,961**	**−211,167**	**−230,233**
(On-budget)	**−26,708**	**−231,793**	**−215,033**	**−246,993**
(Off-budget)	**−1,203**	**+14,832**	**+3,866**	**+16,760**

[1] Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government,,August 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$24,504			$290,095			$276,372		
Presidential Election Campaign Fund	1			35			34		
Other	2,846			91,795			87,708		
Total—Individual income taxes	**27,351**	**$1,587**	**$25,764**	**381,926**	**$70,092**	**$311,834**	**364,114**	**$64,204**	**$299,910**
Corporation income taxes	**1,987**	**922**	**1,075**	**67,280**	**15,585**	**51,695**	**65,188**	**14,807**	**50,381**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,084	....	13,084	142,799	539	142,260	132,249	472	131,777
Self-Employment Contributions Act taxes	....	....	....	7,694	....	7,694	6,798	....	6,798
Deposits by States	648	....	648	16,057	....	16,057	15,515	....	15,515
Total—FOASI trust fund[1]	13,732	....	13,732	166,550	539	166,011	154,562	472	154,090
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,259	....	1,259	13,737	53	13,685	12,814	49	12,765
Self-Employment Contributions Act taxes	....	....	....	757	....	757	691	....	691
Deposits by States	128	....	128	1,740	....	1,740	1,491	....	1,491
Total—FDI trust fund[1]	1,387	....	1,387	16,235	53	16,183	14,996	49	14,948
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,725	....	3,725	39,754	145	39,609	35,136	129	35,007
Self-Employment Contributions Act taxes	....	....	....	2,010	....	2,010	1,732	....	1,732
Receipts from Railroad Retirement Board	....	....	....	321	....	321	326	....	326
Deposits by States	370	....	370	4,905	....	4,905	3,944	....	3,944
Total—FHI trust fund	4,095	....	4,095	46,990	145	46,845	41,136	129	41,008
Railroad retirement accounts:									
Rail industry pension fund	166	3	162	1,909	6	1,904	1,982	18	1,964
Railroad social security equivalent benefit	153	....	153	1,301	....	1,301	1,318	....	1,318
Total—Employment taxes and contributions	19,532	3	19,529	232,985	743	232,243	213,995	668	213,327
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	3,175	....	3,175	18,686	....	18,686	19,761	....	19,761
Federal Unemployment Tax Act taxes	669	3	666	5,116	240	4,876	5,608	122	5,487
Railroad Unemployment Ins. Act contributions	1	....	1	221	....	221	235	....	235
Total—Unemployment trust fund	3,845	3	3,842	24,023	240	23,784	25,604	122	25,483
Federal employees retirement contributions:									
Civil service retirement and disability fund	356	....	356	4,243	....	4,243	4,266	....	4,266
Foreign service retirement and disability fund	3	....	3	38	....	38	35	....	35
Other	(**)	....	(**)	2	....	2	2	....	2
Total—Federal employees retirement contributions	359	....	359	4,283	....	4,283	4,303	....	4,303
Other retirement contributions:									
Civil service retirement and disability fund	7	....	7	85	....	85	79	....	79
Total—Social insurance taxes and contributions	**23,744**	**6**	**23,738**	**261,377**	**982**	**260,394**	**243,982**	**790**	**243,192**
Excise taxes:									
Miscellaneous excise taxes[2]	833	23	810	16,127	536	15,591	18,180	419	17,761
Airport and airway trust fund	248	(**)	248	2,533	8	2,525	2,592	4	2,588
Highway trust fund	1,232	4	1,228	11,862	210	11,652	11,993	231	11,762
Black lung disability trust fund	55	....	55	497	....	497	524	....	524
Total—Excise taxes	**2,367**	**27**	**2,340**	**31,019**	**753**	**30,266**	**33,289**	**654**	**32,635**
Estate and gift taxes	**631**	**22**	**608**	**6,579**	**221**	**6,358**	**6,070**	**145**	**5,925**
Customs duties	**1,303**	**30**	**1,272**	**12,528**	**440**	**12,087**	**11,526**	**383**	**11,143**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,624	....	1,624	16,968	....	16,968	15,720	....	15,720
All other	101	(**)	101	1,480	6	1,474	1,366	27	1,339
Total—Miscellaneous receipts	**1,725**	**(**)**	**1,725**	**18,448**	**6**	**18,442**	**17,086**	**27**	**17,059**
Total—Receipts	**59,119**	**2,596**	**56,523**	**779,156**	**88,079**	**691,078**	**741,255**	**81,009**	**660,245**
Total—On-budget	**44,000**	**2,596**	**41,404**	**596,371**	**87,487**	**508,884**	**571,696**	**80,488**	**491,208**
Total—Off-budget	**15,119**	....	**15,119**	**182,785**	**592**	**182,194**	**169,559**	**521**	**169,038**

[1] In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB(activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal diability insurance trust funds) off-budget.

[2] Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$25	$257	$7	$250	$247	$6	$241
House of Representatives	37	1	37	439	9	430	432	8	424
Joint items	9	......	9	104	......	104	90	......	90
Congressional Budget Office	1	......	1	15	......	15	15	......	15
Architect of the Capitol	7	......	7	87	......	87	99	......	99
Library of Congress	19	......	19	320	......	320	261	......	261
Government Printing Office:									
Revolving fund (net)	-23	......	-23	-32	......	-32	-17	......	-17
General fund appropriations	7	......	7	92	......	92	82	......	82
General Accounting Office	25	......	25	268	......	268	264	......	264
United States Tax Court	1	......	1	21	......	21	17	......	17
Other Legislative Branch agencies	(**)	......	(**)	16	......	16	19	......	19
Proprietary receipts from the public	......	(**)	(**)	......	5	-5	......	5	-5
Intrabudgetary transactions	(**)	......	(**)	-6	......	-6	-4	......	-4
Total—Legislative Branch	**109**	**2**	**107**	**1,582**	**21**	**1,561**	**1,506**	**19**	**1,487**
The Judiciary:									
Supreme Court of the United States	1	......	1	14	......	14	15	......	15
Courts of appeals, district courts, and other judicial services	100	......	100	919	......	919	839	......	839
Other	4	......	4	48	......	48	47	......	47
Total—The Judiciary	**106**	......	**106**	**982**	......	**982**	**900**	......	**900**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	22	......	22	23	......	23
Office of Management and Budget	2	......	2	35	......	35	39	......	39
Other	3	......	3	44	......	44	42	......	42
Total—Executive Office of the President	**7**	......	**7**	**100**	......	**100**	**104**	......	**104**
Funds Appropriated to the President:									
Disaster relief	17	......	17	321	......	321	176	......	176
International security assistance:									
Guarantee reserve fund	10	1	9	875	634	241	553	335	218
Foreign military sales credit	494	......	494	3,069	......	3,069	2,220	......	2,220
FFB direct loans[1]	40	16	24	1,298	666	633	1,602	619	983
Economic support fund	279	......	279	3,957	......	3,957	3,658	......	3,658
Military assistance	-1	......	-1	733	......	733	810	......	810
Peacekeeping operations	4	......	4	39	......	39	34	......	34
Other	8	......	8	49	......	49	38	......	38
Proprietary receipts from the public	......	42	-42	......	172	-172	......	164	-164
Total—International security assistance	835	59	777	10,020	1,472	8,548	8,915	1,118	7,797
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	664	......	664	874	......	874
Inter-American Development Bank	5	......	5	303	......	303	323	......	323
Other	20	......	20	237	......	237	212	......	212
International organizations and programs	3	......	3	231	......	231	324	......	324
Total—Multilateral assistance	27	......	27	1,436	......	1,436	1,733	......	1,733
Agency for International Development:									
Functional development assistance program	71	......	71	1,233	2	1,232	1,224	4	1,220
Operating expenses, Agency for International Development	25	......	25	335	......	335	344	......	344
Payment to Foreign Service retirement and disability fund	......	......	......	43	......	43	41	......	41
Other	26	1	25	276	25	251	280	27	253
Proprietary receipts from the public	......	82	-82	......	756	-756	......	713	-713
Total—Agency for International Development	122	83	39	1,888	783	1,105	1,888	744	1,145
Trade and development program	1	......	1	13	......	13	12	......	12
Peace Corps	9	......	9	119	......	119	108	(**)	108
Overseas Private Investment Corporation:									
Public Enterprise Funds	-10	9	-20	-11	87	-98	-13	81	-94
FFB loan asset purchases[1]	......	......	......	......	3	-3	......	5	-5
Inter-American Foundation	3	(**)	3	25	10	15	22	16	6
African Development Foundation	(**)	......	(**)	4	......	4	3	......	3
Total—International development assistance	153	92	60	3,474	883	2,591	3,754	846	2,908

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$29	......	−$29	−$1,384	......	−$1,384	−$336	......	−$336
Military sales programs:									
Foreign military sales trust fund	762	......	762	8,909	......	8,909	8,916	......	8,916
Other	31	(**)	30	176	$223	−47	57	$79	−23
Proprietary receipts from the public	......	$834	−834	......	9,188	−9,188	......	8,786	−8,786
Other	(**)	......	(**)	27	......	27	6	......	6
Total—Funds Appropriated to the President	1,769	986	783	21,542	11,766	9,777	21,488	10,829	10,658
Department of Agriculture:									
Departmental administration	22	......	22	89	......	89	84	......	84
Agricultural Research Service	37	......	37	462	......	462	455	......	455
Cooperative State Research Service	18	......	18	235	......	235	221	......	221
Extension Service	27	......	27	313	......	313	310	......	310
Statistical Reporting Service	6	......	6	54	......	54	52	......	52
Economic Research Service	3	......	3	42	......	42	41	......	41
Foreign Agricultural Service	7	......	7	84	......	84	72	......	72
Foreign Assistance Programs	209	......	209	896	......	896	1,725	......	1,725
Agricultural Stabilization and Conservation Service	19	......	19	86	......	86	222	......	222
Federal Crop Insurance Corporation	49	2	46	595	127	468	573	138	434
Commodity Credit Corporation:									
Price support and related programs	1,029	530	499	29,026	6,063	22,963	22,791	6,101	16,690
National Wool Act Program	1	......	1	121	......	121	103	......	103
Rural Electrification Administration:[1]									
FFB direct loans and asset purchases	77	......	77	1,696	1,669	27	2,022	1,150	872
Other	85	88	−3	1,661	1,623	38	1,708	1,459	249
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	725	305	420	5,803	3,555	2,248	8,220	6,111	2,109
Agricultural credit insurance fund	315	240	75	8,180	5,231	2,949	12,554	9,691	2,863
Rural development insurance fund	193	83	111	2,112	1,433	679	2,783	2,071	711
Rural water and waste disposal grants	13	......	13	165	......	165	157	......	157
Salaries and expenses	26	......	26	321	......	321	309	......	309
FFB loan asset purchases[1]	100	......	100	2,385	1,280	1,105	10,968	6,700	4,268
Other	5	(**)	5	43	2	41	27	2	26
Total—Farmers Home Administration	1,377	628	750	19,010	11,502	7,509	35,018	24,575	10,443
Soil Conservation Service:									
Conservation operations	26	......	26	324	......	324	341	......	341
Watershed and flood prevention operations	22	......	22	231	......	231	222	......	222
Other	7	......	7	66	......	66	67	......	67
Animal and Plant Health Inspection Service	26	......	26	272	......	272	276	......	276
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	48	......	48	338	......	338	375	......	375
Other	9	......	9	161	31	130	157	30	127
Food Safety and Inspection Service	25	......	25	322	......	322	330	......	330
Food and Nutrition Service:									
Food stamp program	967	......	967	10,678	......	10,678	10,763	......	10,763
Nutrition assistance for Puerto Rico	70	......	70	755	......	755	744	......	744
Child nutrition programs	135	......	135	3,688	......	3,688	3,493	......	3,493
Women, infants and children programs	138	......	138	1,485	......	1,485	1,408	......	1,408
Other	17	......	17	256	......	256	245	......	245
Total—Food and Nutrition Service	1,328	......	1,328	16,861	......	16,861	16,653	......	16,653
Forest Service:									
Forest research	9	......	9	104	......	104	103	......	103
National Forests system	81	......	81	1,147	......	1,147	1,085	......	1,085
Construction	32	......	32	259	......	259	274	......	274
Forest Service permanent appropriations	5	......	5	263	......	263	274	......	274
Cooperative work	18	......	18	4	......	4	131	......	131
Other	42	......	42	144	......	144	176	......	176
Total—Forest Service	187	......	187	1,921	......	1,921	2,043	......	2,043
Other	10	2	8	138	28	111	125	12	113
Proprietary receipts from the public	......	115	−115	......	1,055	−1,055	......	926	−926
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	4,655	1,365	3,290	75,006	22,097	52,908	85,985	34,391	51,594

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$22	$3	$19	$348	$75	$273	$456	$83	$373
Bureau of the Census	5	......	5	168	......	168	165	......	165
Economic and Statistical Analysis	4	......	4	56	......	56	63	......	63
Economic Development Assistance	(**)	......	(**)	(**)	......	(**)	10	......	10
Promotion of Industry and Commerce	18	......	18	228	......	228	229	......	229
Science and technology:									
National Oceanic and Atmospheric Administration	92	2	90	1,148	15	1,133	981	14	966
Patent and Trademark Office	4	......	4	75	......	75	89	......	89
National Bureau of Standards	9	......	9	117	......	117	119	......	119
National Telecommunications and Information Administration	3	......	3	29	......	29	31	......	31
Total—Science and technology	108	2	107	1,369	15	1,354	1,219	14	1,205
Proprietary receipts from the public	......	14	-14	......	78	-78	......	62	-62
Intrabudgetary transactions	(**)	......	(**)	-75	......	-75	-10	......	-10
Total—Department of Commerce	**157**	**19**	**139**	**2,094**	**168**	**1,926**	**2,132**	**160**	**1,972**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,262	......	2,262	25,338	......	25,338	23,815	......	23,815
Department of the Navy	1,931	......	1,931	21,604	......	21,604	20,327	......	20,327
Department of the Air Force	1,670	......	1,670	18,634	......	18,634	17,702	......	17,702
Total—Military personnel	5,864	......	5,864	65,576	......	65,576	61,844	......	61,844
Operation and maintenance:									
Department of the Army	1,862	......	1,862	19,027	......	19,027	17,604	......	17,604
Department of the Navy	2,406	......	2,406	22,517	......	22,517	22,955	......	22,955
Department of the Air Force	1,794	......	1,794	19,365	......	19,365	18,329	......	18,329
Defense agencies	747	......	747	7,245	......	7,245	6,632	......	6,632
Total—Operation and maintenance	6,809	......	6,809	68,154	......	68,154	65,521	......	65,521
Procurement:									
Department of the Army	1,192	......	1,192	13,576	......	13,576	13,646	......	13,646
Department of the Navy	2,419	......	2,419	25,249	......	25,249	23,482	......	23,482
Department of the Air Force	2,517	......	2,517	29,809	......	29,809	25,780	......	25,780
Defense agencies	91	......	91	915	......	915	953	......	953
Total—Procurement	6,219	......	6,219	69,549	......	69,549	63,861	......	63,861
Research, development, test, and evaluation:									
Department of the Army	287	......	287	3,613	......	3,613	3,604	......	3,604
Department of the Navy	721	......	721	8,601	......	8,601	7,326	......	7,326
Department of the Air Force	1,131	......	1,131	12,213	......	12,213	10,732	......	10,732
Defense agencies	514	......	514	4,648	......	4,648	3,208	......	3,208
Total—Research, development, test, and evaluation	2,654	......	2,654	29,076	......	29,076	24,870	......	24,870
Military construction:									
Department of the Army	137	......	137	1,375	......	1,375	1,047	......	1,047
Department of the Navy	104	......	104	1,253	......	1,253	1,151	......	1,151
Department of the Air Force	155	......	155	1,523	......	1,523	1,359	......	1,359
Defense agencies	61	......	61	418	......	418	325	......	325
Total—Military construction	457	......	457	4,568	......	4,568	3,882	......	3,882
Family housing	242	......	242	2,536	(**)	2,535	2,398	1	2,398
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	118	......	118	852	......	852	183	......	183
Department of the Navy:									
FFB direct loans[1]	......	......	......	570	133	438	1,226	220	1,006
Other	-281	......	-281	310	......	310	-269	......	-269
Department of the Air Force	383	......	383	775	......	775	492	......	492
Defense agencies	-776	......	-776	503	......	503	774	......	774
Other	23	23	(**)	325	274	51	257	261	-4
Proprietary receipts from the public	......	-166	166	......	399	-399	......	729	-729
Intrabudgetary transactions	5	......	5	360	......	360	213	......	213
Total—Department of Defense—Military	**21,716**	**-142**	**21,858**	**243,157**	**808**	**242,349**	**225,254**	**1,212**	**224,042**

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$11	......	$11	$118	......	$118	$123	......	$123
Construction, general	67	......	67	797	......	797	939	......	939
Operation and maintenance, general	127	......	127	1,157	......	1,157	1,146	......	1,146
Flood control and coastal emergencies	25	......	25	312	......	312	328	......	328
Other	12	......	12	171	......	171	229	......	229
Proprietary receipts from the public	......	$13	−13	......	$46	−46	......	$65	−65
Total—Corps of Engineers	242	13	229	2,555	46	2,510	2,766	65	2,701
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,475	......	1,475	16,139	......	16,139	14,351	......	14,351
Intrabudgetary transactions	......	......	......	−10,500	......	−10,500	−9,500	......	−9,500
Other	5	(**)	5	63	−3	65	36	1	36
Proprietary receipts from the public	......	(**)	(**)	......	5	−5	......	7	−7
Total—Department of Defense—Civil	**1,722**	**14**	**1,708**	**18,757**	**48**	**18,709**	**17,153**	**72**	**17,081**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	100	......	100	3,221	......	3,221	3,776	......	3,776
Impact aid	59	......	59	660	......	660	623	......	623
Special programs	49	......	49	150	......	150	521	......	521
Indian education	25	......	25	60	......	60	82	......	82
Total—Office of Elementary and Secondary Education	233	......	233	4,091	......	4,091	5,003	......	5,003
Office of Bilingual Education and Minority Languages Affairs	12	......	12	95	......	95	161	......	161
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	225	......	225	1,422	......	1,422	949	......	949
Rehabilitation services and handicapped research	87	......	87	1,215	......	1,215	744	......	744
Payments to institutions for the handicapped	−20	......	−20	73	......	73	78	......	78
Office of Vocational and Adult Education	34	......	34	962	......	962	610	......	610
Office of Postsecondary Education:									
College housing loans	38	2	36	81	150	−69	78	271	−193
Student financial assistance	274	......	274	4,960	......	4,960	3,842	......	3,842
Guaranteed student loans	563	......	563	3,067	......	3,067	3,326	......	3,326
Higher education	59	......	59	15	......	15	384	......	384
Howard University	9	......	9	115	......	115	168	......	168
Higher education facilities loans and insurance	(**)	......	(**)	3	......	3	5	......	5
Total—Office of Postsecondary Education	944	2	942	8,240	150	8,090	7,804	271	7,533
Office of Educational Research and Improvement	13	......	13	−8	......	−8	107	......	107
Departmental management	24	......	24	242	......	242	269	......	269
Proprietary receipts from the public	......	1	−1	......	61	−61	......	15	−15
Total—Department of Education	**1,552**	**3**	**1,549**	**16,334**	**210**	**16,123**	**15,725**	**286**	**15,438**
Department of Energy:									
Atomic energy defense activities	631	......	631	6,807	......	6,807	6,461	......	6,461
Energy programs:									
General science and research activities	25	......	25	617	......	617	641	......	641
Energy supply, R and D activities	151	......	151	1,886	......	1,886	1,967	......	1,967
Uranium supply and enrichment activities	101	......	101	1,068	......	1,068	1,535	......	1,535
Fossil energy research and development	25	......	25	306	......	306	307	......	307
Naval petroleum and oil shale reserves	14	......	14	147	......	147	130	......	130
Energy conservation	50	......	50	442	......	442	422	......	422
Strategic petroleum reserve[1]	36	......	36	549	......	549	1,787	......	1,787
Alternative fuels productions:									
FFB direct loans[1]	......	......	......	......	......	......	247	399	−152
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	32	......	32	352	......	352	279	......	279
Other	31	......	31	386	......	386	704	12	692
Total—Energy programs	465	......	465	5,753	......	5,753	8,020	411	7,609
Power Marketing Administration	87	77	9	1,131	1,069	62	1,139	1,410	−271
Departmental administration	28	......	28	351	......	351	320	......	320
Proprietary receipts from the public	......	251	−251	......	2,563	−2,563	......	4,270	−4,270
Intrabudgetary transactions	6	......	6	−61	......	−61	93	......	93
Total—Department of Energy	**1,216**	**328**	**889**	**13,981**	**3,632**	**10,349**	**16,033**	**6,091**	**9,942**

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$31	(**)	$31	$388	$3	$386	$385	$2	$382
Health Resources and Services Administration:									
Public enterprise funds	1	......	1	23	......	23	21	2	19
Health resources and services	100	......	100	1,379	......	1,379	1,315	......	1,315
Indian health and facilities	72	......	72	799	......	799	796	......	796
FFB loan asset purchases[1]	......	......	......	−19	4	−23	1	14	−13
Centers for Disease Control	39	......	39	399	......	399	343	......	343
National Institutes of Health:									
Cancer research	87	......	87	1,097	......	1,097	1,025	......	1,025
Heart, lung, and blood research	74	......	74	792	......	792	682	......	682
Arthritis, diabetes, and digestive and kidney diseases	59	......	59	515	......	515	453	......	453
Neurological and communicative disorders and stroke	45	......	45	380	......	380	323	......	323
Allergy and infectious diseases	24	......	24	335	......	335	308	......	308
General medical sciences	48	......	48	445	......	445	408	......	408
Child health and human development	22	......	22	285	......	285	267	......	267
Other research institutes	42	......	42	551	......	551	540	......	540
Research resources	21	......	21	278	......	278	240	......	240
Other	25	......	25	86	......	86	75	......	75
Total—National Institutes of Health	448	......	448	4,764	......	4,764	4,320	......	4,320
Alcohol, Drug Abuse, and Mental Health Administration	66	......	66	911	......	911	865	......	865
Office of Assistant Secretary for Health	14	......	14	180	......	180	174	......	174
Total—Public Health Service	771	(**)	771	8,825	7	8,818	8,220	18	8,202
Health Care Financing Administration:									
Grants to States for Medicaid	2,209	......	2,209	22,907	......	22,907	20,829	......	20,829
Payments to health care trust funds	1,485	......	1,485	16,805	......	16,805	17,845	......	17,845
Program management	21	......	21	80	......	80	52	......	52
Federal hospital insurance trust fund:									
Benefit payments	4,162	......	4,162	44,864	......	44,864	44,097	......	44,097
Administrative expenses and construction	53	......	53	615	......	615	755	......	755
Interest on normalized tax transfers	......	......	......	......	......	......	13	......	13
Total—FHI trust fund	4,215	......	4,215	45,479	......	45,479	44,865	......	44,865
Federal supplementary medical ins. trust fund:									
Benefit payments	2,380	......	2,380	22,826	......	22,826	19,749	......	19,749
Administrative expenses and construction	83	......	83	965	......	965	845	......	845
Total—FSMI trust fund	2,464	......	2,464	23,791	......	23,791	20,594	......	20,594
Total—Health Care Financing Administration	10,394	......	10,394	109,062	......	109,062	104,186	......	104,186
Social Security Administration:									
Payments to social security trust funds	8	......	8	8,781	......	8,781	3,409	......	3,409
Special benefits for disabled coal miners	81	......	81	913	......	913	954	......	954
Supplemental security income program	1,790	......	1,790	10,374	......	10,374	9,527	......	9,527
Assistance payments program	861	......	861	8,664	......	8,664	7,989	......	7,989
Child support enforcement	49	......	49	609	......	609	550	......	550
Low income home energy assistance	18	......	18	1,989	......	1,989	2,080	......	2,080
Refugee and entrant assistance	40	......	40	360	......	360	430	......	430
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Social Security Administration	2,848	......	2,848	31,691	......	31,691	24,938	......	24,938
Human Development Services:									
Social services block grants	215	......	215	2,507	......	2,507	2,560	......	2,560
Human development services	142	......	142	1,747	......	1,747	1,715	......	1,715
Family social services	78	......	78	760	......	760	707	......	707
Work incentives	28	......	28	146	......	146	239	......	239
Community services	32	......	32	333	......	333	345	......	345
Other	......	(**)	(**)	(**)	1	−2	1	1	−1
Total—Human Development Services	494	(**)	494	5,494	1	5,492	5,568	1	5,566
Departmental management	5	......	5	182	......	182	214	......	214
Proprietary receipts from the public	......	$481	−481	......	5,279	−5,279	......	5,112	−5,112
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,485	......	−1,485	−16,597	......	−16,597	−16,543	......	−16,543
Payments for tax and other credits:									
Federal hospital insurance trust fund	(**)	......	(**)	−209	......	−209	−1,302	......	−1,302
Other	......	......	......	−383	......	−383	−1,114	......	−1,114
Total—Department of Health and Human Services, Except Social Security	13,027	481	12,545	138,066	5,287	132,778	124,166	5,132	119,034

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:[1]									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,767	......	$14,767	$159,581	......	$159,581	$151,438	......	$151,438
Administrative expenses and construction	119	......	119	1,493	......	1,493	1,484	......	1,484
Payment to railroad retirement account	......	......	......	2,585	......	2,585	2,310	......	2,310
Vocational rehabilitation services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	......	......	......	542	......	542	1,456	......	1,456
Interest on normalized tax transfers	......	......	......	471	......	471	722	......	722
Total—FOASI trust fund	14,886	......	14,886	164,673	......	164,673	157,410	......	157,410
Federal disability insurance trust fund:									
Benefit payments	1,679	......	1,679	17,872	......	17,872	17,090	......	17,090
Administrative expenses and construction	46	......	46	549	......	549	555	......	555
Payment to railroad retirement account	......	......	......	68	......	68	43	......	43
Vocational rehabilitation services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	45	......	45	69	......	69
Total—FDI trust fund	1,725	......	1,725	18,534	......	18,534	17,757	......	17,757
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[2]	−8	......	−8	−8,940	......	−8,940	−3,751	......	−3,751
Total—Department of Health and Human Services, Social Security	**16,603**	**(**)**	**16,603**	**174,266**	**(**)**	**174,266**	**171,416**	**(**)**	**171,416**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	369	$587	−218	3,186	$4,743	−1,557	3,039	$3,668	−628
Housing for the elderly or handicapped fund	43	40	2	954	426	528	892	398	494
Other	1	5	−4	43	54	−11	63	52	10
Rent supplement payments	4	......	4	43	......	43	−124	......	−124
Homeownership assistance	20	......	20	207	......	207	249	......	249
Rental housing assistance	58	......	58	564	......	564	568	......	568
Low-rent public housing	36	......	36	1,693	......	1,693	2,102	......	2,102
College housing grants	......	......	......	......	......	......	4	......	4
Lower income housing assistance	567	......	567	7,017	......	7,017	6,490	......	6,490
Other	13	......	13	63	......	63	−1	......	−1
Total—Housing Programs	1,110	633	478	13,770	5,222	8,547	13,283	4,118	9,166
Public and Indian Housing:									
Low-rent housing—loans and other expenses	124	5	119	998	83	915	14,269	407	13,861
Payments for operation of low-income housing projects	101	......	101	1,087	......	1,087	1,115	......	1,115
FFB direct loans[1]	......	......	......	......	35	−35	......	32	−32
Total—Public and Indian Housing	226	5	221	2,085	118	1,967	15,384	440	14,944
Government National Mortgage Association:									
Management and liquidating functions fund	25	15	10	299	1,066	−767	557	1,094	−537
Guarantees of mortgage-backed securities	2	37	−35	23	296	−273	25	242	−217
Participation sales fund	25	......	25	−56	......	−56	−75	......	−75
Total—Government National Mortgage Association	52	52	(**)	266	1,361	−1,095	507	1,336	−828
Community Planning and Development:									
Public enterprise fund	5	7	−2	90	122	−33	99	128	−29
FFB direct loans[1]	5	9	−4	73	60	14	100	18	82
Community development grants	248	......	248	3,060	......	3,060	3,505	......	3,505
Urban development grants	48	......	48	431	......	431	457	......	457
Other	10	......	10	78	......	78	19	......	19
Total—Community Planning and Development	316	16	300	3,732	182	3,550	4,181	147	4,034
Management and administration	18	......	18	289	......	289	274	......	274
Other	3	......	3	48	......	48	46	......	46
Total—Department of Housing and Urban Development	**1,724**	**705**	**1,019**	**20,190**	**6,884**	**13,306**	**33,675**	**6,039**	**27,636**

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$42	......	$42	$394	......	$394	$403	......	$403
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	2	......	2
Payments to States and counties for general purpose fiscal assistance	......	......	......	15	......	15	81	......	81
Other	6	......	6	78	......	78	92	......	92
Minerals Management Service	40	......	40	547	......	547	648	......	648
Office of Surface Mining Reclamation and Enforcement	23	......	23	289	......	289	247	......	247
Total—Land and minerals management	110	......	110	1,324	......	1,324	1,474	......	1,474
Water and science:									
Bureau of Reclamation:									
Construction program	56	(**)	56	760	$80	680	647	$70	577
Operation and maintenance	12	......	12	134	......	134	129	......	129
Other	13	......	13	139	......	139	132	......	132
Geological Survey	32	......	32	393	......	393	427	......	427
Bureau of Mines	12	$1	10	137	24	113	154	21	132
Total—Water and science	125	1	124	1,564	105	1,460	1,488	92	1,397
Fish and wildlife and parks:									
United States Fish and Wildlife Service	44	......	44	548	......	548	544	......	544
National Park Service	82	......	82	858	......	858	963	......	963
Total—Fish and wildlife and parks	127	......	127	1,407	......	1,407	1,508	......	1,508
Bureau of Indian Affairs:									
Operation of Indian programs	41	......	41	795	......	795	886	......	886
Construction	12	......	12	106	......	106	111	......	111
Indian tribal funds	23	......	23	294	......	294	313	......	313
Other	9	1	9	58	8	49	56	10	46
Total—Bureau of Indian Affairs	85	1	85	1,252	8	1,244	1,365	10	1,355
Territorial and International Affairs:									
FFB direct loans[1]	......	......	......	......	1	−1	......	1	−1
Other	9	......	9	178	......	178	174	......	174
Departmental offices	3	......	3	97	......	97	93	......	93
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	(**)	(**)	......	1	−1	......	4	−4
Other	......	104	−104	......	1,517	−1,517	......	1,724	−1,724
Intrabudgetary transactions	(**)	......	(**)	−7	......	−7	−28	......	−28
Total—Department of the Interior	**460**	**105**	**354**	**5,815**	**1,632**	**4,183**	**6,074**	**1,831**	**4,243**
Department of Justice:									
General administration	−11	......	−11	64	......	64	78	......	78
United States Parole Commission	1	......	1	8	......	8	8	......	8
Legal activities	66	......	66	713	......	713	720	......	720
Interagency law enforcement	(**)	......	(**)	7	......	7	74	......	74
Federal Bureau of Investigation	93	......	93	1,100	......	1,100	984	......	984
Drug Enforcement Administration	18	......	18	309	......	309	305	......	305
Immigration and Naturalization Service	42	......	42	537	......	537	515	......	515
Federal Prison System	54	3	51	609	31	578	525	24	501
Office of Justice Programs	19	......	19	153	(**)	153	127	......	127
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**282**	**3**	**279**	**3,500**	**31**	**3,469**	**3,336**	**24**	**3,312**
Department of Labor:									
Employment and Training Administration:									
Program administration	6	......	6	59	......	59	56	......	56
Training and employment services	441	......	441	3,399	......	3,399	3,121	......	3,121
Community service employment for older Americans	13	......	13	261	......	261	299	......	299
Federal unemployment benefits and allowances	2	......	2	−1	......	−1	40	......	40
State unemployment insurance and employment service operation	−21	......	−21	40	......	40	17	......	17
Advances to the unemployment trust fund and other funds	10	......	10	163	......	163	1,281	......	1,281
Other	(**)	......	(**)	−6	......	−6	−15	......	−15

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,240	......	$1,240	$14,802	......	$14,802	$14,893	......	$14,893
State administrative expenses	221	......	221	2,165	......	2,165	2,165	......	2,165
Federal administrative expenses	8	......	8	122	......	122	105	......	105
Veterans employment and training	10	......	10	110	......	110	104	......	104
Interest on refunds of taxes	1	......	1	9	......	9	5	......	5
Repayment of advances from the general fund	......	......	......	944	......	944	940	......	940
Interest on advances to the Employment Security Administration account	......	......	......	......	......	......	......	......	......
Railroad unemployment insurance:									
Railroad unemployment benefits	12	......	12	171	......	171	162	......	162
Administrative expenses	−1	......	−1	20	......	20	18	......	18
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	5	......	5
Total—Unemployment trust fund	1,490	......	1,490	18,343	......	18,343	18,398	......	18,398
Total—Employment and Training Administration	1,942	......	1,942	22,258	......	22,258	23,197	......	23,197
Labor-Management Services	5	......	5	50	......	50	53	......	53
Pension Benefit Guaranty Corporation	27	$25	2	220	$335	−116	174	$201	−27
Employment Standards Administration:									
Salaries and expenses	16	......	16	166	......	166	166	......	166
Special benefits	145	......	145	191	......	191	111	......	111
Black lung disability trust fund	52	......	52	561	......	561	567	......	567
Special workers' compensation expenses	5	......	5	60	......	60	52	......	52
Occupational Safety and Health Administration	17	......	17	192	......	192	193	......	193
Mine Safety and Health Administration	10	......	10	134	......	134	141	......	141
Bureau of Labor Statistics	11	......	11	134	......	134	131	......	131
Departmental management	15	......	15	128	......	128	124	......	124
Proprietary receipts from the public	......	(**)	(**)	......	12	−12	......	7	−7
Intrabudgetary transactions	−2	......	−2	−1,245	......	−1,245	−2,549	......	−2,549
Total—Department of Labor	**2,244**	**26**	**2,218**	**22,848**	**347**	**22,500**	**22,361**	**208**	**22,152**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	114	......	114	1,289	......	1,289	1,125	......	1,125
Acquisition, operation, and maintenance of buildings abroad	20	......	20	220	......	220	210	......	210
Payment to Foreign Service retirement and disability fund	......	......	......	118	......	118	107	......	107
Foreign Service retirement and disability fund	21	......	21	223	......	223	188	......	188
Other	3	......	3	27	......	27	20	......	20
Total—Administration of Foreign Affairs	158	......	158	1,877	......	1,877	1,650	......	1,650
International Organizations and Conferences	22	......	22	500	......	500	538	......	538
International Commissions	1	......	1	24	......	24	22	......	22
Migration and Refugee Assistance	21	......	21	300	......	300	337	......	337
International Narcotics Control	3	......	3	52	......	52	47	......	47
Other	1	......	1	38	......	38	42	......	42
Proprietary receipts from the public	......	......	......	......	3	−3	......	(**)	(**)
Intrabudgetary transactions	(**)	......	(**)	−163	......	−163	−149	......	−149
Total—Department of State	**207**	......	**207**	**2,628**	**3**	**2,625**	**2,487**	**(**)**	**2,487**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,443	......	1,443	12,153	......	12,153	11,191	......	11,191
Other	8	1	7	42	3	39	6	......	6
Other programs	14	......	14	172	......	172	257	......	257
Total—Federal Highway Administration	1,465	1	1,464	12,366	3	12,364	11,455	......	11,455
National Highway Traffic Safety Administration:									
Operations and research	7	......	7	57	......	57	59	......	59
Trust fund share of highway safety programs	9	......	9	139	......	139	126	......	126
Other	(**)	......	(**)	−2	......	−2	1	......	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$2	(**)	$2	$20	$2	$19	$30	$26	4
Northeast corridor improvement program	9	......	9	88	......	88	142	......	142
Grants to National Railroad Passenger Corporation	1	......	1	679	......	679	763	......	763
FFB direct loans[1]	......	(**)	(**)	2	107	−106	4	10	−6
Other	6	......	6	95	......	95	104	......	104
Total—Federal Railroad Administration	18	(**)	17	884	109	775	1,043	37	1,006
Urban Mass Transportation Administration:									
Formula grants	233	......	233	1,528	......	1,528	1,264	......	1,264
Discretionary grants	46	......	46	602	......	602	494	......	494
Other	83	......	83	960	......	960	1,330	......	1,330
Federal Aviation Administration:									
Operations	206	......	206	2,105	......	2,105	1,604	......	1,604
Other	3	(**)	3	38	(**)	38	49	(**)	49
Airport and airway trust fund:									
Grants-in-aid for airports	66	......	66	769	......	769	680	......	680
Facilities and equipment	61	......	61	666	......	666	376	......	376
Research, engineering and development	21	......	21	265	......	265	240	......	240
Operations	(**)	......	(**)	420	......	420	923	......	923
Total—Airport and airway trust fund	147	......	147	2,120	......	2,120	2,219	......	2,219
Total—Federal Aviation Administration	356	(**)	356	4,263	(**)	4,263	3,872	(**)	3,872
Coast Guard:									
Operating expenses	54	......	54	1,464	......	1,464	1,569	......	1,569
Acquisition, construction, and improvements	30	......	30	382	......	382	402	......	402
Retired pay	27	......	27	308	......	308	273	......	273
Other	13	(**)	12	126	4	122	112	4	108
Total—Coast Guard	123	(**)	123	2,281	4	2,277	2,357	4	2,352
Maritime Administration:									
Public enterprise funds	9	$130	−121	1,415	346	1,069	400	222	178
Operating-differential subsidies	20	......	20	267	......	267	324	......	324
Other	7	......	7	77	......	77	87	......	87
Other	8	2	6	158	12	145	148	11	138
Proprietary receipts from the public	......	10	−10	......	66	−66	......	59	−59
Intrabudgetary transactions	−1	......	−1	−7	......	−7	−57	......	−57
Total—Department of Transportation	**2,383**	**144**	**2,239**	**24,988**	**539**	**24,449**	**22,904**	**332**	**22,572**
Department of the Treasury:									
Departmental offices	−28	......	−28	−625	......	−625	−398	......	−398
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	6	......	6	7	......	7
General revenue sharing	......	......	......	4,384	......	4,384	4,583	......	4,583
Federal Law Enforcement Training Center	1	......	1	15	......	15	16	......	16
Financial Management Service:									
Salaries and expenses	16	......	16	222	......	222	223	......	223
Claims, judgements, and relief acts	13	......	13	251	......	251	300	......	300
Energy security reserve	3	......	3	28	......	28	37	......	37
Other	−17	......	−17	633	......	633	101	......	101
Total—Financial Management Service	14	......	14	1,133	......	1,133	661	......	661
Federal Financing Bank:[1]									
Oregon veterans housing	......	......	......	......	60	−60	60	......	60
Other	924	1,015	−90	13,228	13,328	−100	18,809	19,061	−253
Bureau of Alcohol, Tobacco and Firearms	16	......	16	154	......	154	155	......	155
United States Customs Service	53	......	53	709	......	709	699	......	699
Bureau of Engraving and Printing	−6	......	−6	−33	......	−33	−33	......	−33
United States Mint	18	......	18	167	......	167	78	......	78
Bureau of the Public Debt	20	......	20	174	......	174	183	......	183

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$6	......	$6	$80	......	$80	$97	......	$97
Processing tax returns	97	......	97	1,123	......	1,123	967	......	967
Examinations and appeals	95	......	95	1,279	......	1,279	1,264	......	1,264
Investigation, collection and taxpayer service	79	......	79	1,001	......	1,001	979	......	979
Payment where credit exceeds liability for tax	24	......	24	1,399	......	1,399	1,081	......	1,081
Refunding internal revenue collections, interest	139	......	139	1,685	......	1,685	1,636	......	1,636
Internal revenue collections for Puerto Rico	18	......	18	182	......	182	308	......	308
Other	(**)	$1	(**)	3	$2	(**)	2	$3	-1
Total—Internal Revenue Service	457	1	457	6,752	2	6,750	6,334	3	6,332
United States Secret Service	23	......	23	272	......	272	277	......	277
Comptroller of the Currency	15	4	11	190	214	-24	156	182	-26
Interest on the public debt:									
Public issues (accrual basis)	13,144	......	13,144	143,601	......	143,601	135,697	......	135,697
Special issues (cash basis)	1,057	......	1,057	30,672	......	30,672	30,042	......	30,042
Total—Interest on the public debt	14,200	......	14,200	174,272	......	174,272	165,738	......	165,738
Proprietary receipts from the public	......	172	-172	......	2,462	-2,462	......	2,882	-2,882
Receipts from off-budget Federal entities[1]	......	......	......	-516	......	-516	-791	......	-791
Intrabudgetary transactions	-994	......	-994	-17,776	......	-17,776	-19,968	......	-19,968
Total—Department of the Treasury	**14,716**	**1,191**	**13,525**	**182,505**	**16,066**	**166,439**	**176,567**	**22,128**	**154,439**
Environmental Protection Agency:									
Salaries and expenses	40	......	40	607	......	607	576	......	576
Research and development	17	......	17	175	......	175	144	......	144
Abatement, control, and compliance	42	......	42	436	......	436	405	......	405
Construction grants	266	......	266	2,843	......	2,843	2,719	......	2,719
Hazardous substance response trust fund	43	......	43	429	......	429	348	......	348
Other	1	......	1	155	1	155	48	1	48
Proprietary receipts from the public	......	(**)	(**)	......	15	-15	......	7	-7
Intrabudgetary transactions	......	......	......	-150	......	-150	-44	......	-44
Total—Environmental Protection Agency	**409**	**(**)**	**409**	**4,496**	**16**	**4,480**	**4,196**	**7**	**4,189**
General Services Administration:									
Real property activities:									
FFB direct loans[1]	......	......	......	......	3	-3	......	5	-5
Federal buildings fund	201	......	201	-105	......	-105	-335	......	-335
Personal property activities	-36	......	-36	287	......	287	101	......	101
Information Resources Management Service	42	......	42	-40	......	-40	-10	......	-10
Federal property resources activities	-23	......	-23	-149	......	-149	-17	......	-17
General activities	8	......	8	121	......	121	140	(**)	140
Proprietary receipts from the public	......	2	-2	......	63	-63	......	69	-69
Other	......	5	-5	......	-52	52	......	80	-80
Total—General Services Administration	**192**	**7**	**185**	**113**	**14**	**99**	**-120**	**154**	**-274**
National Aeronautics and Space Administration:									
Research and development	188	......	188	2,272	......	2,727	1,936	......	1,936
Space flight, control, and data communications:									
FFB direct loans[1]	......	......	......	......	......	......	......	67	-67
Other	286	......	286	3,002	......	3,002	3,412	......	3,412
Construction of facilities	10	......	10	163	......	163	155	......	155
Research and program management	98	......	98	1,239	......	1,239	1,222	......	1,222
Other	......	......	......	(**)	......	(**)	(**)	......	(**)
Total—National Aeronautics and Space Administration	**582**	......	**582**	**6,675**	......	**6,675**	**6,725**	**67**	**6,658**
Office of Personnel Management:									
Salaries and expenses	17	......	17	121	......	121	134	......	134
Government payment for annuitants, employees health benefits	21	......	21	759	......	759	1,356	......	1,356
Payment to civil service retirement and disability fund	......	......	......	1	......	1	1	......	1
Civil service retirement and disability fund	2,017	......	2,017	21,955	......	21,955	21,107	......	21,107
Employees health benefits fund	680	515	164	6,716	7,003	-287	6,040	6,284	-245
Employees life insurance fund	71	251	-180	842	1,607	-765	817	1,501	-684
Retired employees health benefits fund	1	1	(**)	10	10	(**)	10	14	-4
Other	-1	......	-1	-4	......	-4	4	......	4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	......	......	......	-1	......	-1	-1	......	-1
Other	-3	......	-3	-31	......	-31	-33	......	-33
Total—Office of Personnel Management	**2,802**	**767**	**2,035**	**30,369**	**8,620**	**21,749**	**29,436**	**7,799**	**21,637**

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$90	$93	−$4	$1,067	$870	$197	$899	$795	$104
Disaster loan fund	35	46	−11	527	676	−149	498	749	−251
Other	4	2	2	31	14	17	27	16	12
Salaries and expenses	19	......	19	263	......	263	248	......	248
FFB direct loans[1]	18	14	5	288	135	153	474	95	380
FFB asset purchases[1]	......	......	......	......	6	−6	......	7	−7
Other	(**)	......	(**)	2	......	2	(**)	(**)	(**)
Total—Small Business Administration	**165**	**154**	**11**	**2,178**	**1,701**	**477**	**2,147**	**1,661**	**485**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	171	87	84	1,698	1,444	254	1,503	1,295	208
Direct loan revolving fund	1	4	−3	28	53	−25	21	58	−37
Other	44	35	9	452	424	27	396	419	−24
Compensation and pensions	2,357	......	2,357	14,363	......	14,363	14,172	......	14,172
Readjustment benefits	80	......	80	937	......	937	1,193	......	1,193
Medical care	709	......	709	8,366	......	8,366	8,006	......	8,006
Medical and prosthetic research	13	......	13	167	......	167	201	......	201
General operating expenses	42	......	42	689	......	689	705	......	705
Construction projects	43	......	43	489	......	489	481	......	481
Post-Vietnam era veterans education account	19	......	19	214	......	214	173	......	173
Insurance funds:									
National service life	82	......	82	960	......	960	894	......	894
United States government life	3	......	3	42	......	42	43	......	43
Veterans special life	5	4	1	66	139	−73	63	131	−67
Other	−1	......	−1	115	......	115	99	......	99
Proprietary receipts from the public:									
National service life	......	37	−37	......	407	−407	......	387	−387
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	−30	......	293	−293	......	188	−188
Intrabudgetary transactions	−2	......	−2	−111	......	−111	−80	......	−80
Total—Veterans Administration	**3,567**	**198**	**3,369**	**28,474**	**2,760**	**25,714**	**27,871**	**2,477**	**25,394**
Independent agencies:									
Action	10	......	10	143	......	143	122	......	122
Board for International Broadcasting	22	......	22	125	......	125	90	......	90
Consumer Product Safety Commission	2	......	2	32	......	32	33	......	33
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	......	......	......	530	......	530	533	......	533
Proprietary receipts from the public	......	......	......	......	564	−564	......	311	−311
Equal Employment Opportunity Commission	14	......	14	149	......	149	146	......	146
Export-Import Bank of the United States	44	306	−262	2,357	3,804	−1,447	3,167	3,889	−723
Federal Communications Commission	6	......	6	85	......	85	85	......	85
Federal Deposit Insurance Corporation	1,105	1,663	−558	8,308	8,148	160	3,804	5,698	−1,894
Federal Emergency Management Agency:									
Public enterprise funds	17	30	−13	425	255	170	228	317	−89
Salaries and expenses	9	......	9	111	......	111	124	......	124
Emergency management and planning assistance	19	......	19	260	......	260	351	......	351
Emergency food distribution and shelter program	13	......	13	89	......	89	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	41	41	(**)	81	81	(**)
Federal Savings and Loan Insurance Corp. fund	570	104	466	3,315	2,486	829	3,062	2,653	409
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	4	......	4	57	......	57	60	......	60
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	56	......	56	71	......	71
Appalachian Regional Commission	12	(**)	12	142	2	140	184	2	182
Other	(**)	......	(**)	3	......	3	3	......	3
Interstate Commerce Commission	3	......	3	43	......	43	47	......	47
Legal Services Corporation	25	......	25	280	......	280	275	......	275
Merit Systems Protection Board	2	......	2	22	......	22	22	......	22
National Archives and Record Administration	4	......	4	91	......	91	92	(**)	92
National Credit Union Administration:									
Central liquidity facility	36	17	19	221	317	−96	1,070	1,113	−43
Other	14	2	11	7	239	−232	49	833	−784

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$13	......	$13	$143	......	$143	$133	......	$133
National Endowment for the Humanities	16	......	16	123	......	123	135	......	135
Institute of Museum Services	4	......	4	24	......	24	19	......	19
National Labor Relations Board	9	......	9	123	......	123	124	......	124
National Science Foundation	148	......	148	1,397	......	1,397	1,174	......	1,174
National Transportation Safety Board	2	......	2	20	......	20	20	......	20
NuclearRegulatory Commission	32	......	32	389	......	389	432	......	432
Panama Canal Commission	40	$37	3	380	$400	-20	379	$380	-1
Postal Service:[1]									
Public Enterprise Funds	2,527	2,579	[3] -52	28,716	30,028	-1,312	26,547	27,701	-1,155
Payment to the Postal Service Fund	......	......	......	716	......	716	1,210	......	1,210
Railroad Retirement Board:									
Federal windfall subsidy	30	......	30	344	......	344	367	......	367
Federal payment to the railroad retirement accounts	(**)	......	(**)	49	......	49	-2	......	-2
Milwaukee railroad restructuring, administration	1	......	1	2	......	2	(**)	......	(**)
Railroad retirement accounts:									
Social security equivalent benefit account	313	......	313	3,470	......	3,470	3,284	......	3,284
Benefits payments and claims	189	......	189	2,000	......	2,000	2,039	......	2,039
Advances to the railroad retirement account from the FOASI trust fund	-59	......	-59	-644	......	-644	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-49	......	-49	-1	......	-1
Disbursements for the payment of FOASI benefits	58	......	58	645	......	645	-2	......	-2
Disbursements for the payment of FDI benefits	4	......	4	47	......	47	(**)	......	(**)
Administrative expenses	7	......	7	47	......	47	45	......	45
Interest on refunds of taxes	(**)	......	(**)	1	......	1	7	......	7
Other	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	-2,653	......	-2,653	-2,353	......	-2,353
Interest on advances to railroad accounts	......	......	......	......	......	......	-5	......	-5
Repayment of advances to railroad retirement board	......	......	......	......	......	......	......	......	......
Federal payments to the railroad social security equivalent benefit account	......	......	......	199	......	199	222	......	222
Federal payments to the rail industry pension fund	......	......	......	-25	......	-25	......	......	......
Total—Railroad Retirement Board	539	......	539	3.433	......	3.433	3,602	......	3,602
Securities and Exchange Commission	7	......	7	97	......	97	96	......	96
Smithsonian Institution	17	......	17	206	......	206	210	......	210
Tennessee Valley Authority:									
FFB direct loans[1]	16	......	16	3,502	3,347	155	183	110	73
Other	705	398	307	5,329	4,403	927	5,163	4,266	897
United States Information Agency	53	(**)	53	702	(**)	701	620	(**)	620
United States Railway Association	(**)	......	(**)	2	......	2	29	4	25
United States Synthetic Fuels Corp[1]	......	......	......	23	23	......	35	35	......
Other independent agencies	22	3	20	397	66	331	374	22	352
Total—Independent agencies	**6,086**	**5,142**	**944**	**62,774**	**54,122**	**8,652**	**54,402**	**47,416**	**6,985**
Undistributed offsetting receipts:									
Other interest	......	(**)	(**)	......	1,072	-1,072	......	2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-2	......	-2	-2	......	-2
Department of Defense—Civil:									
Education Benefits fund	-18	......	-18	-215	......	-215	-44	......	-44
Military retirement fund	-1,223	......	-1,223	-16,168	......	-16,168	-15,418	......	-15,418
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	-235	......	-235	-2,373	......	-2,373	-2,081	......	-2,081
Federal disability insurance trust fund (OFF-BUDGET)[1]	-22	......	-22	-227	......	-227	-201	......	-201
Federal hospital insurance trust fund	-142	......	-142	-1,462	......	-1,462	-1,321	......	-1,321
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-38	......	-38	-35	......	-35
Office of Personnel Management:									
Civil Service retirement and disability fund	-421	......	-421	-4,575	......	-4,575	-4,588	......	-4,588
Subtotal	-2,064	......	-2,064	-25,061	......	-25,061	-23,689	......	-23,689

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	–$3	......	–$3	–$10	......	–$10	–$10	......	–$10
Department of Defense—Civil:									
Education benefits fund	(**)	......	(**)	27	......	27	5	......	5
Military retirement fund	–59	......	–59	637	......	637	–994	......	–994
Soldiers' and Airmen's Home permanent fund	......	......	......	–13	......	–13	–13	......	–13
Corps of Engineers	......	......	......	–15	......	–15	–16	......	–16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	–13	......	–13	–3,672	......	–3,672	–3,394	......	–3,394
Federal disability insurance trust fund (OFF-BUDGET)[1]	–10	......	–10	–633	......	–633	–569	......	–569
Federal hospital insurance trust fund	–11	......	–11	–2,806	......	–2,806	–2,012	......	–2,012
Federal supplementary medical insurance trust fund	–12	......	–12	–1,214	......	–1,214	–1,145	......	–1,145
Department of Labor:									
Unemployment trust fund	–9	......	–9	–1,668	......	–1,668	–1,230	......	–1,230
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	–282	......	–282	–244	......	–244
Department of Transportation:									
Airport and airway trust fund	(**)	......	(**)	–829	......	–829	–744	......	–744
Highway trust fund	–8	......	–8	–1,315	......	–1,315	–1,286	......	–1,286
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	–2	......	–2	–1	......	–1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	–223	......	–223	–14,930	......	–14,930	–12,984	......	–12,984
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	–19	......	–19	–21	......	–21
National service life insurance fund	–4	......	–4	–924	......	–924	–881	......	–881
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	–93	......	–93	–393	......	–393	–164	......	–164
Other	–5	......	–5	–47	......	–47	–43	......	–43
Subtotal	–452	......	–452	–28,106	......	–28,106	–25,746	......	–25,746
Unrealized Discount on trust fund investments	6	......	6	18	......	18	–19	......	–19
Rents and royalties on the Outer Continental Shelf lands	......	$15	–15	......	$4,387	–4,387	......	$4,714	–4,714
Total—Undistributed offsetting receipts	**–2,510**	**15**	**–2,525**	**–53,149**	**5,459**	**–58,608**	**–49,455**	**4,716**	**–54,170**
Total outlays	**95,947**	**11,513**	**84,434**	**1,050,271**	**142,233**	**908,038**	**1,024,467**	**153,055**	**[4]871,412**
Total on-budget	**79,625**	**11,513**	**68,112**	**882,910**	**142,233**	**740,677**	**859,296**	**153,055**	**706,241**
Total off-budget	**16,322**	**(**)**	**16,322**	**167,362**	**(**)**	**167,361**	**165,171**	**(**)**	**165,171**
Total surplus (+) or deficit(–)			**–27,911**			**–216,961**			**–211,167**
Total on-budget			**–26,708**			**–231,793**			**–215,033**
Total off-budget			**–1,203**			**+14,832**			**+3,866**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$30,818	$31,670
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	115,753	111,117
Total receipts offset against outlays	147,087	143,579

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] The Postal Service figure represents reporting fur the full calendar month of July and is partially estimated. This estimate includes $735 million for postal money orders issued between August 2 and 31, 1986 derived from the Postal Service consolidated reporting system.

[4] Includes an adjustment to prior reporting.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$6,263	$257,632	$245,746	$1,823,103	$2,074,472	$2,080,736
Federal Financing Bank	13,670	13,670	...	(**)	(**)	13,670
Total public debt securities	19,933	271,302	245,746	1,823,103	2,074,472	2,094,406
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−5	−147	−107	4,366	4,224	4,219
Total federal securities	19,929	271,155	245,640	1,827,470	2,078,696	2,098,625
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	−349	57,599	54,346	317,612	375,560	375,211
Total borrowing from the public	20,278	213,556	191,294	1,509,857	1,703,136	1,723,414
Accrued interest payable to the public	−5,103	−162	−2,956	26,709	31,650	26,547
Allocations of special drawing rights	16	723	178	5,191	5,898	5,913
Deposit funds	286	−3,533	2,095	14,385	10,566	10,852
Miscellaneous liability accounts (includes checks outstanding etc.)	5,025	906	1,673	11,639	7,520	12,545
Total liability accounts	**20,502**	**211,491**	**192,283**	**1,567,780**	**1,758,770**	**1,779,271**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	−2,877	−3,067	−4,857	4,174	3,983	1,106
Tax and loan note accounts	−7,505	−3,564	−13,728	12,886	16,827	9,322
Balance	−10,382	−6,632	−18,585	17,060	20,810	10,428
Special drawing rights:						
Total holdings	126	1,364	1,111	6,847	8,085	8,211
SDR certificates issued to Federal Reserve Banks	−200	−400	...	−4,618	−4,818	−5,018
Balance	−74	964	1,111	2,229	3,267	3,193
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	...	...	...	19,699	19,699	19,699
Maintenance of value adjustments	57	2,643	687	−717	1,869	1,926
Letter of credit issued to IMF	183	−2,432	71	−7,946	−10,561	−10,378
Dollar deposits with the IMF	12	−5	2	−51	−68	−56
Receivable/payable (−) for interim maintenance of value adjustments	−28	271	−745	−543	−244	−272
Balance	224	477	15	10,442	10,695	10,918
Loans to International Monetary Fund	10	−153	−139	1,236	1,073	1,083
Other cash and monetary assets	−76	2,075	677	8,872	11,023	10,947
Total cash and monetary assets	−10,298	−3,269	−16,922	39,839	46,868	36,569
Miscellaneous asset accounts	2,926	−1,831	−1,474	15,365	10,608	13,534
Total asset accounts	**−7,372**	**−5,101**	**−18,395**	**55,204**	**57,475**	**50,103**
Excess of liabilities (+) or assets (−)	**+27,874**	**+216,592**	**+210,678**	**+1,512,576**	**+1,701,294**	**+1,729,168**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	37	369	488	...	332	369
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+27,911**	**+216,961**	**+211,167**	**+1,512,576**	**+1,701,626**	**+1,729,537**

[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,701,294	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,701,294	1,512,576	1,301,228
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	27,911	216,961	211,167
Changes in composition of unified budget	....	....	....
Total surplus (–) or deficit (Table 2)[1]	27,911	216,961	211,167
Total—on-budget (Table 2)	26,708	231,793	215,033
Total—off-budget (Table 2)	1,203	–14,832	–3,866
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–34	–363	–488
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (–)/loss for IMF loan valuation adjustment	–3	–6	....
Total—transactions not applied to current year's surplus or deficit	–37	–369	–488
Excess of liabilities close of period	**1,729,168**	**1,729,168**	**1,511,906**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, August 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	–$3	–$19	$9	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$4	–41	–65	82	45	40
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	–2	–23	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	–2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	...	...	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	...	1	4	3
Department of Housing and Urban Development:						
Government National Mortgage Association	...	...	...	2,165	2,165	2,165
Independent agencies:						
Postal Service	...	...	...	250	250	250
Tennessee Valley Authority	...	–100	...	1,725	1,625	1,625
Total agency securities	**–5**	**–147**	**–107**	**4,366**	**4,224**	**4,219**

...No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$737	-$2,246	$4,040	$23,811	$20,828	$21,565
Commerce, Fishing Vessels, NOAA	...	...	3	...	...	...
Export-import Bank of the United States	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	6	14	69	75	75
Federal Financing Bank	606	-12,243	7,408	153,075	140,226	140,832
Federal Housing Administration:						
General insurance	16	-134	-180	1,530	1,380	1,396
Special risk insurance	...	3	-60	1,909	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	3	58	58	58
Rural Communication Development Fund	...	2	5	23	25	25
Rural Electrification Administration	...	26	102	7,865	7,891	7,891
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	400	235	65	3,786	3,621	4,021
Agricultural credit insurance fund	90	1,790	1,734	6,220	7,920	8,010
Rural development insurance fund	125	85	160	1,726	1,686	1,811
Federal Crop Insurance Corp	...	...	113	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,625	2,625	2,625
Secretary of Energy:						
Alternative fuel production, DOE	...	-1,170	...	1,170	...	...
Bonneville Power Administration	...	300	...	1,340	1,640	1,640
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	550	425	4,801	5,351	5,351
Low-Rent Public housing	75	-14,362	13,681	14,727	290	365
Urban renewal fund	...	...	-8	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	171	97	1,549	1,717	1,643	1,814
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	13	13	13	13
Federal ship revolving fund	...	1,215	85	130	1,345	1,345
Rail Passenger Service Act	...	...	...	...	...	...
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	...	...	...	...
Regional rail reorganization	...	...	-64	...	...	...
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**2,220**	**-25,041**	**28,152**	**230,954**	**203,693**	**205,913**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	...	-461	41	15,410	14,947	14,947
National Credit Union Administration	19	-97	-46	222	107	126
Postal Service	...	-86	-367	1,690	1,604	1,604
Tennessee Valley Authority	369	745	1,020	14,561	14,937	15,306
U.S. Railway Association	...	...	23	74	74	74
Total borrowing from the Federal Financing Bank	**388**	**101**	**671**	**31,957**	**31,669**	**32,057**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	−$1	−$3	$5	$7	$5	$4
Department of Commerce	16	119	96	108	211	227
Department of Energy	−24	67	1,382	1,366	1,458	1,434
Department of Health and Human Services	....	(**)	4	9	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	293	1,667	731	3,783	5,157	5,450
Agency securities	(**)	−1	−4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	....	....	−11	....	....	....
Special assistance function fund:						
Public debt securities	....	....	....	....	....	....
Agency securities	....	....	−11	....	....	....
Management and liquidating functions fund:						
Public debt securities	−420	−343	669	766	843	423
Agency securities	(**)	−11	84	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	34	266	281	1,015	1,247	1,281
Agency securities	....	6	−64	3	9	9
Participation sales fund:						
Public debt securities	−19	101	273	2,088	2,209	2,190
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	(**)	....	....	....
Other	....	....	(**)	....	....	....
Department of the Interior	19	−3,423	811	7,422	3,979	3,999
Department of Labor	−1	116	27	303	420	419
Department of Transportation	2	17	−124	129	143	146
Department of the Treasury	−38	−1,670	−1,110	2,080	449	411
Veterans Administration:						
Veterans reopened insurance fund	−2	−24	8	635	613	611
Independent agencies:						
Export-Import Bank of the United States	262	1,016	747	73	827	1,088
Federal Emergency Management Agency:						
National insurance development fund	....	−150	134	150	....	....
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−610	−1,083	−414	5,758	5,285	4,675
Agency securities	....	....	....	67	67	67
Postal Service	125	1,388	411	2,362	3,624	3,750
National Credit Union Administration	−11	233	784	1,131	1,376	1,365
Tennessee Valley Authority:						
Agency securities	....	....	....	....	....	....
Other	23	73	134	1,134	1,184	1,207
Total public debt securities	−350	−1,632	4,850	30,319	29,038	28,688
Total agency securities	(**)	−6	−7	302	296	296
Total Federal funds	**−350**	**−1,638**	**4,842**	**30,622**	**29,334**	**28,984**
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	3	11	10	102	109	112
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	−21	(**)	−45	4	26	4
Department of Commerce	(**)	(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	−1	−1	1	10	10	9
Department of Defense—Civil	−216	9,887	11,574	11,635	21,737	21,521
Other	28	215	98	250	437	465
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−283	4,559	4,210	30,968	35,810	35,527
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	−305	2,815	1,367	5,704	8,824	8,519
Federal hospital insurance trust fund:						
Public debt securities	−61	16,747	3,848	20,721	37,529	37,468
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	−445	−792	1,874	10,736	10,390	9,944
Other	(**)	9	6	31	40	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1986 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$2	−$105	−$39	$195	$92	$90
Department of Labor:						
Unemployment trust fund	1,952	5,426	5,978	17,009	20,482	22,434
Other	5	14	−8	24	33	38
Department of State:						
Foreign service retirement and disability fund	−17	297	269	2,462	2,776	2,759
Other	....	(**)	(**)	(**)	....	....
Department of Transportation:						
Airport and airway trust fund	28	1,115	1,101	7,410	8,497	8,525
Highway trust fund	−182	843	2,128	11,942	12,968	12,785
Other	(**)	4	(**)	(**)	4	4
Department of the Treasury	35	154	173	265	385	420
Environmental Protection Agency	−45	−363	−4	701	383	338
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,132	15,274	12,646	127,278	143,684	142,552
Agency securities	....	....	....	175	175	175
Employees health benefits fund	−164	290	250	1,174	1,629	1,465
Employees life insurance fund	180	766	685	6,640	7,226	7,406
Retired employees health benefits fund	....	(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	−3	−21	−22	269	251	248
National service life insurance:						
Public debt securities	−43	382	374	9,296	9,722	9,678
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	−1	73	67	942	1,016	1,015
General Post Fund National Homes	....	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	582	−144	1,823	16,130	15,403	15,985
Harry S. Truman Memorial Scholarship Trust Fund	−1	(**)	3	47	48	47
Japan-United States Friendship Commission	−1	−2	(**)	18	18	17
Railroad Retirement Board	110	1,775	1,130	4,232	5,897	6,007
Other	(**)	1	−6	6	7	7
Total public debt securities	2	59,237	49,504	286,226	345,461	345,463
Total agency securities	....	....	....	765	765	765
Total trust funds	**2**	**59,237**	**49,504**	**286,991**	**346,226**	**346,228**
Grand total[1]	**−349**	**57,599**	**54,348**	**317,612**	**375,560**	**375,211**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572	$45,120	$9,820	$36,412	$31,438	$25,764		$311,834	$299,910
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374	1,075		51,695	50,381
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675	19,529		232,243	213,327
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464	3,842		23,784	25,483
Other retirement contributions	382	432	429	408	372	366	366	440	382	425	367		4,368	4,382
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755	2,340		30,266	32,635
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612	608		6,358	5,925
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305	1,272		12,087	11,143
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926	1,725		18,442	17,059
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**	**91,438**	**46,246**	**77,024**	**62,974**	**56,523**		**691,078**	.....
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**	**69,130**	**30,004**	**58,400**	**47,571**	**41,404**		**508,884**	.....
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**	**22,308**	**16,242**	**18,624**	**15,402**	**15,119**		**182,194**	.....
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*	*94,599,*	*39,802*	*72,151*	*57,650*	*55,781*		......	*660,245*
(On-budget)	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*	*75,595*	*24,188*	*56,365*	*41,717*	*41,217*		......	*491,208*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*	*19,004*	*15,613*	*15,786*	*15,933*	*14,564*		......	*169,038*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143	118	131	224	141	107		1,561	1,487
The Judiciary	98	74	102	76	108	74	129	75	71	70	106		982	900
Executive Office of the President	11	8	10	11	9	8	7	9	10	10	7		100	104
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588	1,103	957	647	622	777		8,548	7,797
International development assistance	297	230	131	249	181	129	558	46	260	451	60		2,591	2,908
Other	14	−19	48	−118	−672	457	−1,009	469	−242	−237	−54		−1,362	−47
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177	709		23,980	18,518
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360	2,581		28,928	33,076
Department of Commerce	163	223	202	112	119	164	269	151	179	206	139		1,926	1,972
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150	5,870		63,734	59,838
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767	7,416		80,173	75,813
Department of the Air Force	7,294	7,451	7,911	6,232	6,805	8,408	7,416	8,151	7,464	7,301	7,699		82,220	74,162
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817	874		16,222	14,229
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034	21,858		242,349	224,042
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,701	1,699	1,708		18,709	17,081
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109	1,549		16,123	15,438
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971	889		10,349	9,942
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562	494		5,492	5,566
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151	2,209		22,907	20,829
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458	4,215		45,479	44,865
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432	2,464		23,791	20,594
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559	1,506		16,885	17,897
Social Security Administration:														
Assistance payments program	881	749	647	787	880	670	866	783	671	869	861		8,664	7,989
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326	14,886		164,673	157,410
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733	1,725		18,534	17,757
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261	1,987		23,027	16,949
Other	−2,113	−1,383	−3,938	−2,428	−1,312	−1,837	−3,264	−1,186	−1,382	−2,366	−1,198		−22,407	−19,407

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162	$1,548	$319	$1,174	$1,328	$1,019		$13,306	$27,636
Department of the Interior	275	498	376	494	313	307	320	383	384	479	354		4,183	4,243
Department of Justice	313	267	283	406	318	298	314	294	315	382	279		3,469	3,312
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502	1,490		18,343	18,398
Other	−76	486	305	502	397	−74	525	473	260	631	728		4,158	3,754
Department of State	383	320	210	197	197	165	292	186	196	271	207		2,625	2,487
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163	1,450		12,192	11,198
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,034	1,305	789		12,257	11,374
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445	14,200		174,272	165,738
General revenue sharing	1,126	.....	.....	1,040	85	.....	1,129	(**)	(**)	1,003	.....		4,384	4,583
Other	−1,094	−974	−914	−516	−439	−1,284	−1,362	−1,125	−2,024	−1,808	−675		−12,218	−15,882
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449	409		4,480	4,189
General Services Administration	−159	41	358	−299	119	197	−319	200	117	−338	185		99	−274
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513	582		6,675	6,658
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108	2,035		21,749	21,637
Small Business Administration	221	−11	−23	−28	8	−18	2	212	57	46	11		477	485
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198	2,357		14,363	14,172
National service life	49	37	51	69	33	59	54	53	49	55	44		554	507
Government service life	4	3	4	3	4	4	3	4	4	4	3		42	43
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104	964		10,756	10,672
Independent agencies:														
Postal Service	80	−506	−302	303	−138	−422	161	−129	186	220	−52		−597	55
Tennessee Valley Authority	95	169	62	24	17	.....	108	79	188	17	323		1,081	970
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	−1,138	1,288	673		8,167	5,961
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239	−2,287	−2,237	−2,302	−2,375	−2,316	−2,507	−2,064		−25,061	−23,689
Interest received by trust funds	1,449	−1,108	−12,061	−128	−342	−187	−207	−1,194	−13,803	−82	−452		−28,106	−25,746
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296	−227	−2,085	−62	−449	−176	−15		−4,387	−4,714
Other	(**)	−2	−1	−3	1	(**)	−1,054	−7	2	4	6		−1,053	−21
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**	**81,510**	**85,642**	**78,034**	**85,203**	**84,434**		**908,038**	......
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**	**67,276**	**69,611**	**60,982**	**69,604**	**68,112**		**740,677**	......
(Off-budget)	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**	**14,234**	**16,031**	**17,052**	**15,599**	**16,322**		**167,361**	......
Total—surplus (+) or deficit (−)[1]	**−27,087**	**−33,388**	**−14,656**	**−6,492**	**−24,580**	**−30,142**	**+9,928**	**−39,396**	**−1,011**	**−22,229**	**−27,911**		**−216,961**	......
(On-budget)	**−26,556**	**−31,781**	**−18,695**	**−10,682**	**−23,546**	**−31,457**	**+1,854**	**−39,607**	**−2,583**	**−22,033**	**−26,708**		**−231,793**	......
(Off-budget)	**−531**	**−1,605**	**+4,039**	**+4,190**	**−1,034**	**+1,315**	**+8,074**	**+211**	**+1,572**	**−196**	**−1,203**		**+14,832**	......
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*	*83,214*	*81,795*	*73,559*	*79,183*	*83,378*		....	*871,412*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*	*68,916*	*66,579*	*57,080*	*63,555*	*67,895*		....	*706,241*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*	*14,298*	*15,216*	*16,479*	*15,628*	*15,483*		....	*165,171*
Total—surplus (+) or deficit (−) prior year	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*	*−29,502*	*+11,385*	*−41,993*	*−1,408*	*−21,533*	*−27,597*		....	*−211,167*
(On-budget)	*−27,250*	*−28,006*	*−14,332*	*−9,367*	*−21,785*	*−29,352*	*+6,679*	*−42,391*	*−715*	*−21,838*	*−26,678*		....	*−215,033*
(Off-budget)	*−759*	*−891*	*−235*	*+1,375*	*+733*	*−152*	*+4,706*	*+398*	*−693*	*+305*	*−920*		....	*+3,866*

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of August 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:[1]									
Airport	$248	$147	$101	$3,354	$2,120	1,234	$7,410	$8,497	$8,525
Black lung disability	55	52	3	548	560	−12	–	–	–
FDIC	–	−558	558	–	160	−160	16,130	15,403	15,985
Federal disability, insurance	1,420	1,725	−305	18,613	18,466	147	5,704	8,824	8,519
Federal employees life and health	–	−16	16	–	−1,052	1,052	7,819	8,860	8,875
Federal employees retirement	1,446	2,462	−1,016	24,277	22,018	2,259	130,016	146,744	145,599
Federal hospital insurance	4,249	4,211	37	51,321	45,060	6,261	21,176	37,984	37,923
Federal old-age and survivors insurance	13,988	14,886	−898	179,425	162,087	17,338	30,968	35,810	35,527
Federal supplementary medical insurance	1,497	1,987	−490	17,810	18,572	−762	10,736	10,390	9,944
Revenue sharing	–	–	–	4,185	4,384	−199	–	–	–
Highways	1,236	1,450	−214	12,967	12,208	759	11,942	12,968	12,785
Military advances	–	−73	73	–	−279	279	–	–	–
Railroad retirement	409	508	−100	3,490	5,517	−2,027	4,232	5,897	6,007
Military retirement	1,282	1,478	−196	26,031	16,129	9,902	11,635	21,737	21,521
Unemployment	3,853	1,480	2,373	25,702	18,233	7,469	17,009	20,482	22,434
Veterans life insurance	4	48	−45	945	522	422	10,642	11,124	11,077
All other trust	96	168	−72	777	1,277	−500	1,573	1,507	1,505
Total trust fund receipts and outlays	**29,781**	**29,956**	**−175**	**369,446**	**325,984**	**43,462**	**286,991**	**346,226**	**346,228**
Interfund receipts offset against Federal fund outlays	−4,444	−4,444	....	−93,881	−93,881	....			
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	25,337	25,512	−175	275,566	232,105	43,462			
Total Federal fund receipts and outlays	**31,206**	**58,941**	**−27,736**	**416,715**	**677,138**	**−260,423**			
Interfund receipts offset against Federal fund outlays	−20	−20	......	−1,203	−1,203	......			
Federal fund receipts & outlays on the basis of table 4 & 5	31,186	58,921	−27,736	415,512	675,935	−260,423			
Net budget receipts & outlays[2]	**56,523**	**84,434**	**−27,911**	**691,078**	**908,038**	**−216,961**			

[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$25,764	$311,834	$299,910
Corporation income taxes	1,075	51,695	50,381
Social insurance taxes and contributions:			
Employment taxes and contributions	19,529	232,243	213,327
Unemployment insurance	3,842	23,784	25,483
Other retirement contributions	367	4,368	4,382
Excise taxes	2,340	30,266	32,635
Estate and gift taxes	608	6,358	5,925
Customs	1,272	12,087	11,143
Miscellaneous	1,725	18,442	17,059
Total	56,523	691,078	660,245
OUTLAYS[1]			
National defense	22,488	249,405	230,977
International affairs	999	11,868	14,409
General science, space, and technology	694	8,142	7,890
Energy	671	4,564	5,317
Natural resources and environment	1,142	12,281	11,999
Agriculture	844	28,368	24,240
Commerce and housing credit	175	2,374	2,159
Transportation	2,310	25,089	23,362
Community and regional development	582	6,994	7,482
Education, training, employment and social services	2,630	27,155	26,216
Health	3,241	32,939	30,875
Medicare	6,198	64,015	60,356
Income security	10,740	112,112	120,387
Social security	16,611	182,148	172,920
Veterans benefits and services	3,373	25,785	25,434
Administration of justice	516	6,042	5,781
General government	598	6,271	4,567
General purpose fiscal assistance	49	5,291	6,063
Interest	12,652	126,645	119,381
Undistributed offsetting receipts	−2,079	−29,448	−28,403
Total	84,434	908,038	871,412

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 924-982491

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  - *-The Budget of the United States Government, FY 19__*
  - *-Appendix, The Budget of the United States Government, FY 19__*
  - *-The United States Budget in Brief, FY 19__*
  - *-Special Analyses*
  - *-Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the September 1986 Statement will be 2:00 p.m. EDT, October 22, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

9/30/86

For Fiscal Year 1986,
Through September 30, 1986,
and Other Periods

Final[1] Monthly Treasury Statement of Receipts and Outlays of the United States Government

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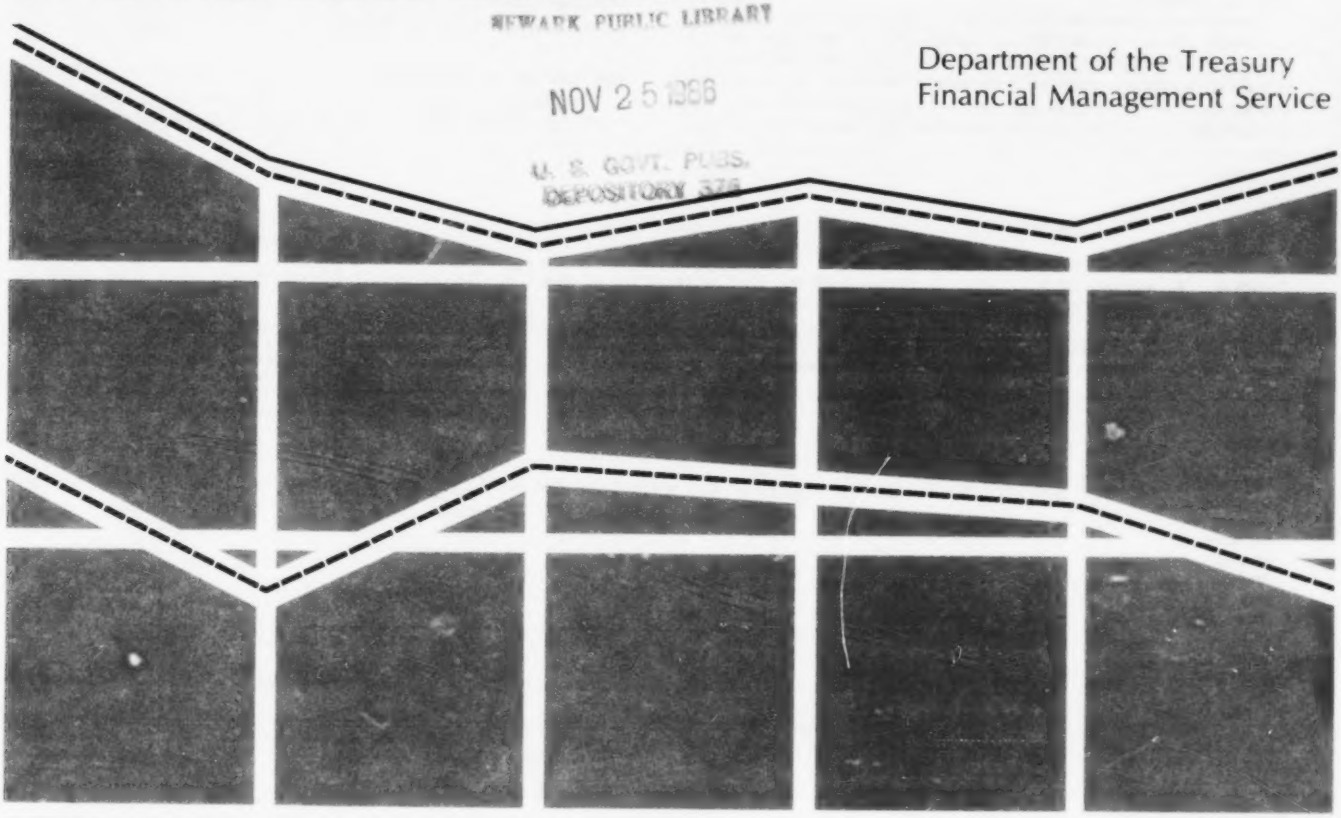

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[1] This publication contains the final budget results for fiscal year 1986.

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,992
February	[1]54,049	[1]75,101	[1]21,053
March	[1]49,613	[1]79,115	[1]29,502
April	[1]94,599	[1]83,214	[1]−11,386
May	[1]39,794	[1]81,791	[1]41,997
June	72,151	[1]73,559	[1]1,408
July	[1]57,650	[1]79,183	[1]21,533
August	[1]55,781	[1]83,378	[1]27,597
September	[1]73,811	[1]74,575	764
Year-to-Date[2]	**[1]734,057**	**[1]945,987**	**211,931**
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date[2]	**769,091**	**989,789**	**220,698**

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[1] Includes an adjustment to prior reporting.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total on-budget and off-budget results:[2]					
Total receipts	$78,013	$769,091	$765,207	$734,057	$831,176
On-budget receipts	59,978	568,862	564,292	547,886	615,212
Off-budget receipts	18,035	200,228	200,915	186,170	215,964
Total outlays	81,750	989,789	995,440	945,987	975,090
On-budget outlays	65,614	806,291	811,285	769,180	781,447
Off-budget outlays	16,136	183,498	184,155	176,807	193,642
Total surplus (+) or deficit (-)	-3,737	-220,698	-230,233	-211,931	-143,914
On-budget surplus (+) or deficit (-)	-5,636	-237,428	-246,993	-221,294	-166,236
Off-budget surplus (+) or deficit (-)	+1,898	+16,731	+16,760	+9,363	+22,322
Total on-budget and off-budget financing	3,737	220,698	230,233	211,931	143,914
Means of financing:					
By Borrowing from the public	+22,188	+235,745	+234,744	+197,269	143,504
By Reduction of cash and monetary assets, increase (-)	-21,313	-18,044	-2,940	+10,673	
By Other means	+2,862	+2,997	-1,571	+3,989	410

[1] Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

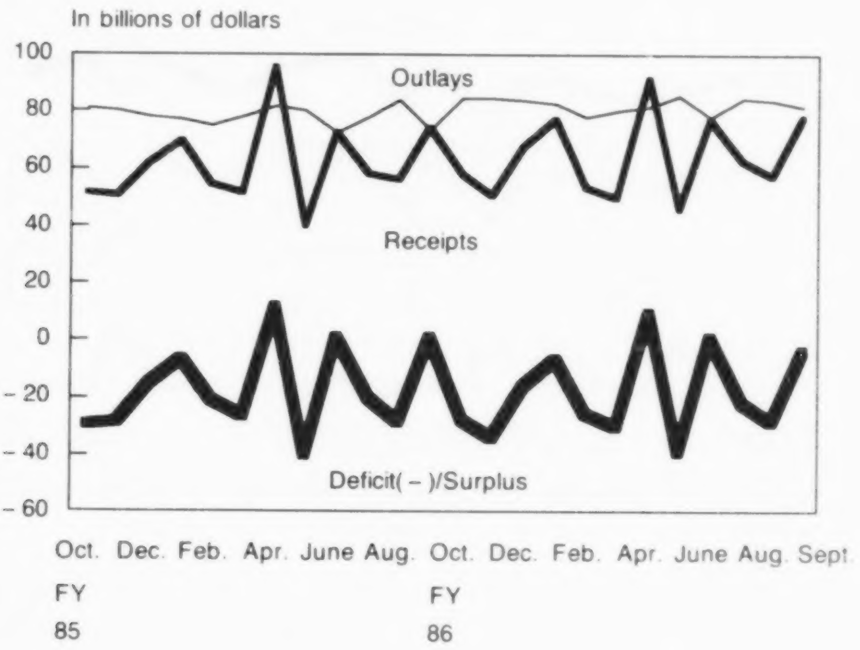

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

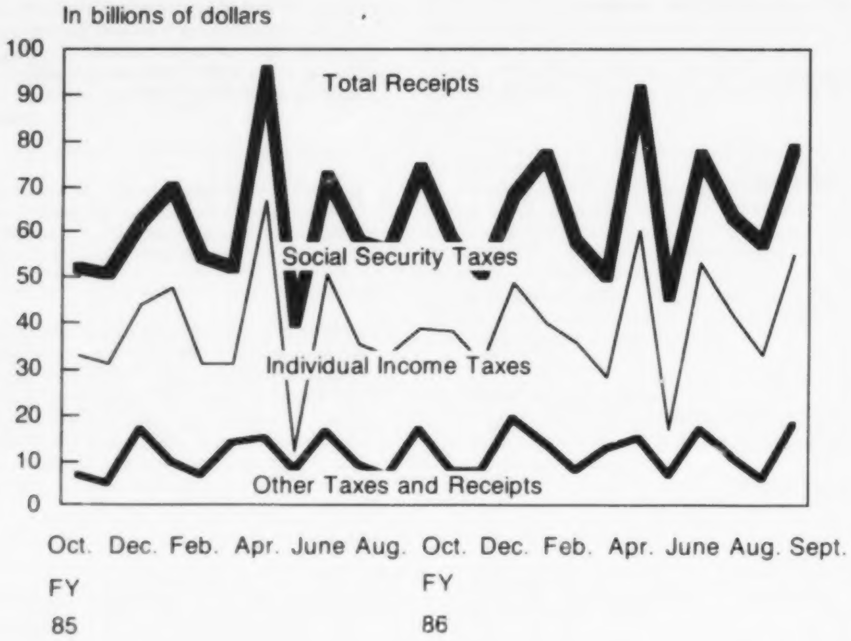

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

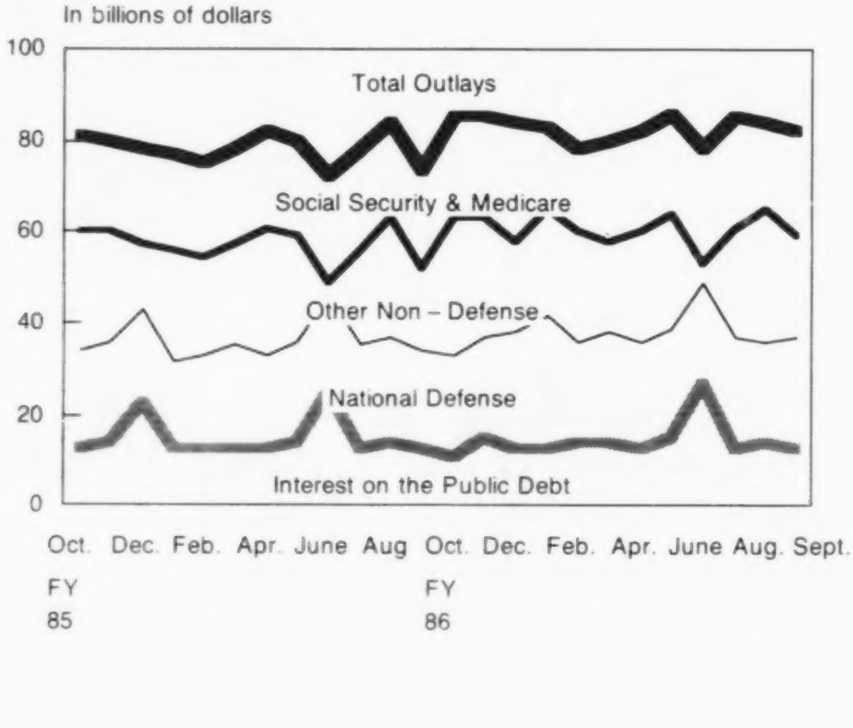

Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$37,125	$348,959	$334,560	$349,101
Corporation income taxes	11,448	63,143	61,331	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	18,035	200,228	186,170	200,915
Employment taxes and contributions (on-budget)	4,784	54,834	48,475	55,028
Unemployment Insurance	314	24,098	25,758	23,560
Other retirement contributions	374	4,742	4,759	4,743
Excise taxes	2,653	32,919	35,992	32,351
Estate and gift taxes	599	6,958	6,422	6,703
Customs duties	1,236	13,323	12,079	12,374
Miscellaneous receipts	1,445	19,887	18,510	18,877
Total Receipts	**78,013**	**769,091**	**734,057**	**765,207**
(On-budget)	**59,978**	**568,862**	**547,886**	**564,292**
(Off-budget)	**18,035**	**200,228**	**186,170**	**200,915**
Outlays[2]				
Legislative Branch	103	1,665	1,610	1,886
The Judiciary	87	1,069	966	1,062
Executive Office of the President	7	107	111	111
Funds Appropriated to the President	1,600	11,377	12,050	12,916
Department of Agriculture	5,758	58,666	55,523	60,906
Department of Commerce	158	2,084	2,140	2,042
Department of Defense—Military	23,288	265,636	245,371	263,456
Department of Defense—Civil	1,771	20,480	18,842	20,587
Department of Education	1,550	17,673	16,682	17,472
Department of Energy	675	11,025	10,586	11,258
Department of Health and Human Services, except Social Security	10,472	143,251	132,103	142,694
Department of Health and Human Services, Social Security	16,418	190,684	183,434	191,287
Department of Housing and Urban Development	833	14,139	28,720	14,887
Department of the Interior	608	4,791	4,826	5,098
Department of Justice	299	3,768	3,586	3,826
Department of Labor	1,641	24,141	23,893	23,550
Department of State	239	2,864	2,645	2,827
Department of Transportation	2,916	27,365	25,022	27,968
Department of the Treasury:				
General revenue sharing	730	5,114	4,584	4,381
Interest on the public debt	12,845	187,117	178,945	192,800
Other	−3,853	−16,072	−18,542	−15,457
Environmental Protection Agency	388	4,869	4,511	4,823
General Services Administration	187	286	−219	191
National Aeronautics and Space Administration	728	7,403	7,251	7,401
Office of Personnel Management	2,206	23,955	23,727	23,920
Small Business Administration	13	490	680	603
Veterans Administration	822	26,536	26,333	26,586
Other independent agencies	2,770	11,422	9,580	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		−1,072	−2	−1,067
Employer share,employee retirement (on-budget)	−3,210	−25,671	−24,850	−26,289
Employers share, employee retirement (off-budget)	−257	−2,857	−2,509	−2,354
Interest received by on-budget trust funds	311	−23,473	−21,952	−26,564
Interest received by off-budget trust funds	−25	−4,329	−4,118	−4,278
Rents and royalties on the Outer Continental Shelf lands	−329	−4,716	−5,542	−5,310
Total Outlays	**81,750**	**989,789**	**[3]945,987**	**995,440**
(On-budget)	**65,614**	**806,291**	**769,180**	**811,285**
(Off-budget)	**16,136**	**183,498**	**176,807**	**184,155**
Surplus (+) or deficit (−)[2]	**−3,737**	**−220,698**	**−211,931**	**−230,233**
(On-budget)	**−5,636**	**−237,428**	**−221,294**	**−246,993**
(Off-budget)	**+1,898**	**+16,731**	**+9,363**	**+16,760**

[1] Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[3] Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$24,707			$314,803			$298,941		
Presidential Election Campaign Fund	1			36			35		
Other	14,199			105,994			101,328		
Total—Individual income taxes	**38,907**	**$1,782**	**$37,125**	**420,833**	**$71,873**	**$348,959**	**400,303**	**$65,743**	**$334,560**
Corporation income taxes	**13,162**	**1,713**	**11,448**	**80,442**	**17,298**	**63,143**	**77,413**	**16,082**	**61,331**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,335	......	13,335	156,134	539	155,595	144,925	472	144,453
Self-Employment Contributions Act taxes	1,004	......	1,004	8,698	......	8,698	7,718	......	7,718
Deposits by States	2,167	......	2,167	18,225	......	18,225	17,651	......	17,651
Total—FOASI trust fund[1]	16,506	......	16,506	183,057	539	182,518	170,294	472	169,822
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,289	......	1,289	15,026	53	14,974	14,031	49	13,982
Self-Employment Contributions Act taxes	96	......	96	853	......	853	779	......	779
Receipts from Railroad Retirement Account	......	......	......	......	......	......	......	......	......
Deposits by States	143	......	143	1,884	......	1,884	1,587	......	1,587
Total—FDI trust fund[1]	1,528	......	1,528	17,763	53	17,711	16,397	49	16,348
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,796	......	3,796	43,550	145	43,405	38,501	129	38,372
Self-Employment Contributions Act taxes	279	......	279	2,289	......	2,289	1,971	......	1,971
Receipts from Railroad Retirement Board	......	......	......	321	......	321	326	......	326
Deposits by States	415	......	415	5,320	......	5,320	4,202	......	4,202
Total—FHI trust fund	4,490	......	4,490	51,481	145	51,335	44,999	129	44,871
Railroad retirement accounts:									
Rail industry pension fund	200	1	199	2,110	7	2,103	2,235	21	2,213
Railroad social security equivalent benefit	95	......	95	1,395	......	1,395	1,391	......	1,391
Total—Employment taxes and contributions	22,820	1	22,819	255,806	744	255,062	235,317	671	234,646
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	146	......	146	18,832	......	18,832	19,969	......	19,969
Federal Unemployment Tax Act taxes	174	6	167	5,289	246	5,044	5,688	133	5,554
Railroad Unemployment Ins. Act contributions	(**)	......	(**)	221	......	221	235	......	235
Total—Unemployment trust fund	320	6	314	24,343	246	24,098	25,892	133	25,758
Federal employees retirement contributions:									
Civil service retirement and disability fund	359	......	359	4,602	......	4,602	4,630	......	4,630
Foreign service retirement and disability fund	3	......	3	41	......	41	39	......	39
Other	(**)	......	(**)	2	......	2	2	......	2
Total—Federal employees retirement contributions	363	......	363	4,645	......	4,645	4,672	......	4,672
Other retirement contributions:									
Civil service retirement and disability fund	11	......	11	96	......	96	87	......	87
Total—Social insurance taxes and contributions	**23,514**	**7**	**23,507**	**284,890**	**989**	**283,901**	**265,967**	**804**	**265,163**
Excise taxes:									
Miscellaneous excise taxes[2]	716	34	681	16,843	570	16,273	19,786	242	19,544
Airport and airway trust fund	211	......	211	2,743	8	2,736	2,856	4	2,851
Highway trust fund	1,710	......	1,710	13,572	210	13,363	13,443	428	13,015
Black lung disability trust fund	50	......	50	547	......	547	581	......	581
Total—Excise taxes	**2,687**	**34**	**2,653**	**33,706**	**787**	**32,919**	**36,665**	**674**	**35,992**
Estate and gift taxes	**616**	**17**	**599**	**7,195**	**237**	**6,958**	**6,580**	**157**	**6,422**
Customs duties	**1,277**	**41**	**1,236**	**13,805**	**481**	**13,323**	**12,498**	**420**	**12,079**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,406	......	1,406	18,374	......	18,374	17,059	......	17,059
All other	40	1	39	1,520	6	1,514	1,480	28	1,451
Total—Miscellaneous receipts	**1,446**	**1**	**1,445**	**19,894**	**6**	**19,887**	**18,539**	**28**	**18,510**
Total—Receipts	**81,608**	**3,595**	**78,013**	**860,764**	**91,674**	**769,091**	**817,965**	**83,908**	**734,057**
Total—On-budget	**63,573**	**3,595**	**59,978**	**659,944**	**91,082**	**568,862**	**631,273**	**83,387**	**547,886**
Total—Off-budget	**18,035**	......	**18,035**	**200,820**	**592**	**200,228**	**186,692**	**521**	**186,170**

[1] In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law-177). all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes amounts received for Windfall Profit Tax pursuant to P.L. 96-223.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$23	$281	$7	$273	$271	$7	$265
House of Representatives	41	1	41	481	10	471	471	9	463
Joint items	2	......	2	106	......	106	97	......	97
Congressional Budget Office	1	......	1	16	......	16	16	......	16
Architect of the Capitol	8	......	8	95	......	95	107	......	107
Library of Congress	14	......	14	334	......	334	277	......	277
Government Printing Office:									
Revolving fund (net)	-11	......	-11	-43	......	-43	-11	......	-11
General fund appropriations	7	......	7	99	......	99	81	......	81
General Accounting Office	20	......	20	289	......	289	290	......	290
United States Tax Court	1	......	1	22	......	22	19	......	19
Other Legislative Branch agencies	3	......	3	18	......	18	19	......	19
Proprietary receipts from the public	......	1	-1	......	5	-5	......	5	-5
Intrabudgetary transactions	-5	......	-5	-10	......	-10	-8	......	-8
Total—Legislative Branch	**105**	**2**	**103**	**1,687**	**23**	**1,665**	**1,630**	**21**	**1,610**
The Judiciary:									
Supreme Court of the United States	1	......	1	15	......	15	16	......	16
Courts of appeals, district courts, and other judicial services	82	......	82	1,001	......	1,001	900	......	900
Other	4	......	4	52	......	52	50	......	50
Total—The Judiciary	**87**	......	**87**	**1,069**	......	**1,069**	**966**	......	**966**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	23	......	23	24	......	24
Office of Management and Budget	2	......	2	37	......	37	41	......	41
Other	3	......	3	47	......	47	46	......	46
Total—Executive Office of the President	**7**	......	**7**	**107**	......	**107**	**111**	......	**111**
Funds Appropriated to the President:									
Disaster relief	13	......	13	333	......	333	192	......	192
International security assistance:									
Guarantee reserve fund	150	136	14	1,025	770	255	727	336	390
Foreign military sales credit	986	......	986	4,055	......	4,055	2,275	......	2,275
FFB direct loans[1]	186	110	76	1,484	775	708	1,683	706	978
Economic support fund	727	......	727	4,684	......	4,684	4,889	......	4,889
Military assistance	20	......	20	753	......	753	848	......	848
Peacekeeping operations	3	......	3	42	......	42	37	......	37
Other	7	......	7	56	......	56	44	......	44
Proprietary receipts from the public	......	9	-9	......	181	-181	......	165	-165
Total—International security assistance	2,078	255	1,823	12,096	1,727	10,371	10,502	1,207	9,295
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	122	......	122	786	......	786	874	......	874
Inter-American Development Bank	48	......	48	352	......	352	328	......	328
Other	232	......	232	469	......	469	225	......	225
International organizations and programs	(**)	......	(**)	231	......	231	336	......	336
Total—Multilateral assistance	402	......	402	1,838	......	1,838	1,763	......	1,763
Agency for International Development:									
Functional development assistance program	101	(**)	101	1,334	2	1,333	1,221	5	1,216
Operating expenses, Agency for International Development	31	......	31	366	......	366	377	......	377
Payment to Foreign Service retirement and disability fund	......	......	......	43	......	43	42	......	42
Other	43	3	40	319	28	291	366	29	337
Proprietary receipts from the public	......	58	-58	......	813	-813	......	763	-763
Total—Agency for International Development	175	60	115	2,063	843	1,220	2,006	796	1,208
Trade and development program	1	......	1	15	......	15	13	......	13
Peace Corps	12	......	12	131	......	131	118	(**)	118
Overseas Private Investment Corporation:									
Public Enterprise Funds	14	10	3	3	98	-95	-6	93	-99
FFB loan asset purchases[1]	......	......	......	......	3	-3	......	5	-5
Inter-American Foundation	4	6	-3	28	16	12	24	18	6
African Development Foundation	(**)	......	(**)	4	......	4	3	......	3
Total—International development assistance	607	77	530	4,082	960	3,121	3,922	914	3,008

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-$59	......	-$59	-$1,443	......	-$1,443	-$546	......	-$546
Military sales programs:									
Foreign military sales trust fund	801	......	801	9,709	......	9,709	9,792	......	9,792
Other	42	$13	30	219	$236	-17	64	$121	-58
Proprietary receipts from the public	......	1,537	-1,537	......	10,725	-10,725	......	9,649	-9,649
Other	(**)	......	(**)	27	......	27	16	......	16
Total—Funds Appropriated to the President	**3,482**	**1,882**	**1,600**	**25,025**	**13,648**	**11,377**	**23,942**	**11,892**	**12,050**
Department of Agriculture:									
Departmental administration	8	......	8	97	......	97	89	......	89
Agricultural Research Service	39	......	39	501	......	501	496	......	496
Cooperative State Research Service	25	......	25	260	......	260	244	......	244
Extension Service	27	......	27	340	......	340	338	......	338
Statistical Reporting Service	4	......	4	59	......	59	57	......	57
Economic Research Service	4	......	4	46	......	46	45	......	45
Foreign Agricultural Service	7	......	7	91	......	91	76	......	76
Foreign Assistance Programs	479	......	479	1,375	......	1,375	1,842	......	1,842
Agricultural Stabilization and Conservation Service	62	......	62	149	......	149	293	......	293
Federal Crop Insurance Corporation	52	4	48	647	131	516	649	143	506
Commodity Credit Corporation:									
Price support and related programs	3,274	748	2,525	32,300	6,812	25,488	24,204	6,707	17,497
National Wool Act Program	2	......	2	123	......	123	109	......	109
Rural Electrification Administration:[1]									
FFB direct loans and asset purchases	281	19	262	1,976	1,688	288	2,441	1,165	1,276
Other	299	195	104	1,960	1,818	142	1,943	1,670	273
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	(**)	(**)	(**)	......	(**)	(**)
Rural housing insurance fund	561	325	236	6,365	3,880	2,485	8,869	6,484	2,385
Agricultural credit insurance fund	305	240	65	8,485	5,471	3,014	13,090	10,308	2,782
Rural development insurance fund	151	110	42	2,263	1,542	721	2,898	2,174	724
Rural water and waste disposal grants	13	......	13	178	......	178	176	......	176
Salaries and expenses	35	......	35	356	......	356	340	......	340
FFB loan asset purchases[1]	100	......	100	2,485	1,280	1,205	11,520	6,862	4,658
Other	1	-1	2	44	1	43	29	2	28
Total—Farmers Home Administration	1,166	673	493	20,177	12,175	8,001	36,922	25,829	11,093
Soil Conservation Service:									
Conservation operations	22	......	22	346	......	346	368	......	368
Watershed and flood prevention operations	25	......	25	257	......	257	249	......	249
Other	7	......	7	73	......	73	74	......	74
Animal and Plant Health Inspection Service	11	......	11	283	......	283	305	......	305
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	22	......	22	360	......	360	476	......	476
Other	17	......	17	178	31	147	166	33	133
Food Safety and Inspection Service	26	......	26	348	......	348	360	......	360
Food and Nutrition Service:									
Food stamp program	941	......	941	11,619	......	11,619	11,701	......	11,701
Nutrition assistance for Puerto Rico	69	......	69	824	......	824	825	......	825
Child nutrition programs	132	......	132	3,820	......	3,820	3,665	......	3,665
Women, infants and children programs	129	......	129	1,614	......	1,614	1,538	......	1,538
Other	21	......	21	277	......	277	266	......	266
Total—Food and Nutrition Service	1,292	......	1,292	18,153	......	18,153	17,994	......	17,994
Forest Service:									
Forest research	8	......	8	112	......	112	113	......	113
National Forests system	-1	......	-1	1,145	......	1,145	1,063	......	1,063
Construction	32	......	32	291	......	291	316	......	316
Forest Service permanent appropriations	186	......	186	449	......	449	280	......	280
Cooperative work	125	......	125	129	......	129	285	......	285
Other	14	......	14	157	......	157	185	......	185
Total—Forest Service	363	......	363	2,284	......	2,284	2,242	......	2,242
Other	7	2	5	145	30	115	137	13	124
Proprietary receipts from the public	......	121	-121	......	1,176	-1,176	......	1,035	-1,035
Intrabudgetary transactions	......	......	......	......	......	......	(**)	......	(**)
Total—Department of Agriculture	**7,521**	**1,763**	**5,758**	**82,526**	**23,860**	**58,666**	**92,118**	**36,595**	**55,523**

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$18	$4	$14	$366	$79	$287	$476	$90	$385
Bureau of the Census	12	......	12	179	......	179	176	......	176
Economic and Statistical Analysis	4	......	4	61	......	61	69	......	69
Economic Development Assistance	(**)	......	(**)	(**)	......	(**)	10	......	10
Promotion of Industry and Commerce	20	......	20	248	......	248	249	......	249
Science and technology:									
National Oceanic and Atmospheric Administration	114	1	113	1,262	16	1,246	1,091	15	1,076
Patent and Trademark Office	-3	......	-3	72	......	72	96	......	96
National Bureau of Standards	8	......	8	125	......	125	130	......	130
National Telecommunications and Information Administration	3	......	3	32	......	32	32	......	32
Total—Science and technology	121	1	120	1,490	16	1,474	1,349	15	1,334
Proprietary receipts from the public	......	12	-12	......	90	-90	......	73	-73
Intrabudgetary transactions	(**)	......	(**)	-76	......	-76	-11	......	-11
Total—Department of Commerce	**175**	**17**	**158**	**2,269**	**185**	**2,084**	**2,317**	**178**	**2,140**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,296	......	2,296	27,634	......	27,634	26,212	......	26,212
Department of the Navy	1,962	......	1,962	23,566	......	23,566	22,259	......	22,259
Department of the Air Force	1,677	......	1,677	20,311	......	20,311	19,371	......	19,371
Total—Military personnel	5,935	......	5,935	71,511	......	71,511	67,842	......	67,842
Operation and maintenance:									
Department of the Army	2,013	......	2,013	21,040	......	21,040	19,452	......	19,452
Department of the Navy	2,485	......	2,485	25,002	......	25,002	25,461	......	25,461
Department of the Air Force	1,935	......	1,935	21,300	......	21,300	20,203	......	20,203
Defense agencies	672	......	672	7,917	......	7,917	7,232	......	7,232
Total—Operation and maintenance	7,105	......	7,105	75,259	......	75,259	72,348	......	72,348
Procurement:									
Department of the Army	1,471	......	1,471	15,047	......	15,047	15,145	......	15,145
Department of the Navy	2,565	......	2,565	27,814	......	27,814	25,750	......	25,750
Department of the Air Force	2,,830	......	2,830	32,638	......	32,638	28,445	......	28,445
Defense agencies	103	......	103	1,017	......	1,017	1,041	......	1,041
Total—Procurement	6,969	......	6,969	76,517	......	76,517	70,381	......	70,381
Research, development, test, and evaluation:									
Department of the Army	371	......	371	3,984	......	3,984	3,950	......	3,950
Department of the Navy	1,066	......	1,066	9,,667	......	9,667	8,054	......	8,054
Department of the Air Force	1,204	......	1,204	13,417	......	13,417	11,573	......	11,573
Defense agencies	566	......	566	5,215	......	5,215	3,527	......	3,527
Total—Research, development, test, and evaluation	3,207	......	3,207	32,283	......	32,283	27,103	......	27,103
Military construction:									
Department of the Army	143	......	143	1,519	......	1,519	1,133	......	1,133
Department of the Navy	142	......	142	1,395	......	1,395	1,267	......	1,267
Department of the Air Force	188	......	188	1,710	......	1,710	1,524	......	1,524
Defense agencies	26	......	26	443	......	443	336	......	336
Total—Military construction	499	......	499	5,067	......	5,067	4,260	......	4,260
Family housing	283	(**)	283	2,819	(**)	2,819	2,643	1	2,642
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	-35		-35	817		817	-159		-159
Department of the Navy:									
FFB direct loans[1]	1		1	571	133	439	1,536	220	1,316
Other	-159		-159	151		151	-610		-610
Department of the Air Force	383		383	1,158		1,158	389		389
Defense agencies	-191		-191	312		312	397		397
Other	38	33	5	364	307	56	281	289	-8
Proprietary receipts from the public	......	333	-333	......	732	-732	......	511	-511
Intrabudgetary transactions	-381	......	-381	-21	......	-21	-21	......	21
Total—Department of Defense—Military	**23,654**	**366**	**23,288**	**266,811**	**1,175**	**265,636**	**246,394**	**1,023**	**245,371**

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$13	......	$13	$131	......	$131	$138	......	$138
Construction, general	111	......	111	908	......	908	1,033	......	1,033
Operation and maintenance, general	157	......	157	1,314	......	1,314	1,315	......	1,315
Flood control and coastal emergencies	45	......	45	357	......	357	368	......	368
Other	-35	......	-35	136	......	136	228	......	228
Proprietary receipts from the public	......	$7	-7	......	$52	-52	......	$71	-71
Total—Corps of Engineers	291	7	285	2,847	52	2,794	3,081	71	3,010
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,500	......	10,500	9,500	......	9,500
Military retirement fund	1,481	......	1,481	17,621	......	17,621	15,801	......	15,801
Intrabudgetary transactions	......	......	......	-10,500	......	-10,500	-9,500	......	-9,500
Other	6	(**)	6	72	(**)	71	39	1	39
Proprietary receipts from the public	......	1	-1	......	6	-6	......	7	-7
Total—Department of Defense—Civil	**1,779**	**7**	**1,771**	**20,539**	**59**	**20,480**	**18,921**	**79**	**18,842**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	183	......	183	3,405	......	3,405	4,207	......	4,207
Impact aid	24	......	24	684	......	684	647	......	647
Special programs	69	......	69	219	......	219	526	......	526
Indian education	3	......	3	62	......	62	82	......	82
Total—Office of Elementary and Secondary Education	279	......	279	4,370	......	4,370	5,463	......	5,463
Office of Bilingual Education and Minority Languages Affairs	24	......	24	120	......	120	158	......	158
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	206	......	206	1,628	......	1,628	1,018	......	1,018
Rehabilitation services and handicapped research	96	......	96	1,311	......	1,311	798	......	798
Payments to institutions for the handicapped	8	......	8	82	......	82	83	......	83
Office of Vocational and Adult Education	72	......	72	1,035	......	1,035	658	......	658
Office of Postsecondary Education:									
College housing loans	1	36	-35	82	186	-104	115	279	-164
Student financial assistance	476	......	476	5,435	......	5,435	4,163	......	4,163
Guaranteed student loans	286	......	286	3,353	......	3,353	3,535	......	3,535
Higher education	87	......	87	102	......	102	405	......	405
Howard University	15	......	15	130	......	130	178	......	178
Higher education facilities loans and insurance	-1	......	-1	2	......	2	5	......	5
Total—Office of Postsecondary Education	863	36	827	9,103	186	8,918	8,401	279	8,122
Office of Educational Research and Improvement	23	......	23	15	......	15	114	......	114
Departmental management	20	......	20	262	......	262	287	......	287
Proprietary receipts from the public	......	6	-6	......	67	-67	......	19	-19
Total—Department of Education	**1,592**	**42**	**1,550**	**17,926**	**253**	**17,673**	**16,980**	**298**	**16,682**
Department of Energy:									
Atomic energy defense activities	638	......	638	7,445	......	7,445	7,098	......	7,098
Energy programs:									
General science and research activities	54	......	54	671	......	671	707	......	707
Energy supply, R and D activities	130	......	130	2,015	......	2,015	2,106	......	2,106
Uranium supply and enrichment activities	193	......	193	1,260	......	1,260	1,711	......	1,711
Fossil energy research and development	29	......	29	336	......	336	337	......	337
Naval petroleum and oil shale reserves	12	......	12	160	......	160	153	......	153
Energy conservation	41	......	41	483	......	483	464	......	464
Strategic petroleum reserve [1]	43	......	43	592	......	592	1,833	......	1,833
Alternative fuels productions:									
FFB direct loans [1]	......	......	......	......	......	......	247	1,537	-1,290
Nuclear waste disposal fund	33	......	33	385	......	385	317	......	317
Other	36	......	36	422	......	422	1,901	12	1,888
Total—Energy programs	571	......	571	6,324	......	6,324	9,776	1,549	8,227
Power Marketing Administration	245	89	156	1,376	1,158	219	1,386	1,486	-100
Departmental administration	35	......	35	386	......	386	368	......	368
Proprietary receipts from the public	......	713	-713	......	3,276	-3,276	......	5,081	-5,081
Intrabudgetary transactions	-12	......	-12	-73	......	-73	74	......	74
Total—Department of Energy	**1,477**	**802**	**675**	**15,458**	**4,434**	**11,025**	**18,702**	**8,116**	**10,586**

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$31	(**)	$31	$420	$3	$417	$420	$3	$418
Health Resources and Services Administration:									
Public enterprise funds	-1	$1	-2	22	1	22	20	3	16
Health resources and services	105		105	1,484		1,484	1,419		1,419
Indian health and facilities	71		71	870		870	872		872
FFB loan asset purchases[1]	1		1	-18	4	-22	3	19	-16
Centers for Disease Control	30		30	429		429	368		368
National Institutes of Health:									
Cancer research	65		65	1,162		1,162	1,100		1,100
Heart, lung, and blood research	48		48	840		840	736		736
Arthritis, diabetes, and digestive and kidney diseases	36		36	551		551	483		483
Neurological and communicative disorders and stroke	22		22	402		402	348		348
Allergy and infectious diseases	24		24	359		359	333		333
General medical sciences	41		41	487		487	447		447
Child health and human development	16		16	301		301	285		285
Other research institutes	35		35	586		586	579		579
Research resources	32		32	310		310	264		264
Other	31		31	117		117	96		96
Total—National Institutes of Health	350		350	5,115		5,115	4,670		4,670
Alcohol, Drug Abuse, and Mental Health Administration	68		68	980		980	938		938
Office of Assistant Secretary for Health	19		19	200		200	180		180
Total—Public Health Service	675	1	674	9,501	8	9,493	8,891	25	8,866
Health Care Financing Administration:									
Grants to States for Medicaid	2,089		2,089	24,995		24,995	22,655		22,655
Payments to health care trust funds	1,525		1,525	18,330		18,330	19,246		19,246
Program management	11		11	90		90	60		60
Federal hospital insurance trust fund:									
Benefit payments	4,154		4,154	49,018		49,018	47,841		47,841
Administrative expenses and construction	52		52	667		667	813		813
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,206		4,206	49,685		49,685	48,667		48,667
Federal supplementary medical ins. trust fund:									
Benefit payments	2,343		2,343	25,169		25,169	21,808		21,808
Administrative expenses and construction	83		83	1,048		1,048	923		923
Total—FSMI trust fund	2,426		2,426	26,217		26,217	22,730		22,730
Total—Health Care Financing Administration	10,257		10,257	119,318		119,318	113,359		113,359
Social Security Administration:									
Payments to social security trust funds	190		190	8,971		8,971	7,187		7,187
Special benefits for disabled coal miners	81		81	994		994	1,040		1,040
Supplemental security income program	-29		-29	10,345		10,345	9,606		9,606
Assistance payments program	615		615	9,279		9,279	8,625		8,625
Child support enforcement	45		45	654		654	599		599
Low income home energy assistance	59		59	2,048		2,048	2,141		2,141
Refugee and entrant assistance	81		81	441		441	442		442
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	1,042		1,042	32,732		32,732	29,640		29,640
Human Development Services:									
Social services block grants	164		164	2,671		2,671	2,743		2,743
Human development services	186		186	1,933		1,933	1,910		1,910
Family social services	48		48	808		808	749		749
Work incentives	88		88	234		234	279		279
Community services	21		21	354		354	376		376
Other		(**)	(**)	(**)	2	-2	1	1	-1
Total—Human Development Services	506	(**)	506	6,000	2	5,998	6,058	1	6,056
Departmental management	6		6	189		189	220		220
Proprietary receipts from the public		488	-488		5,767	-5,767		5,586	-5,586
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-1,480		-1,480	-18,076		-18,076	-17,898		-17,898
Payments for tax and other credits:									
Federal hospital insurance trust fund	-45		-45	-254		-254	-1,348		-1,348
Other				-383		-383	-1,207		-1,207
Total—Department of Health and Human Services, Except Social Security	**10,961**	**489**	**10,472**	**149,027**	**5,776**	**143,251**	**137,715**	**5,612**	**132,103**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:[1]									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,783	......	$14,783	$174,364	......	$174,364	$165,422	......	$165,422
Administrative expenses and construction	116	......	116	1,610	......	1,610	1,588	......	1,588
Payment to railroad retirement account	......	......	......	2,585	......	2,585	2,310	......	2,310
Interest expense on interfund borrowings	......	......	......	542	......	542	1,571	......	1,571
Interest on normalized tax transfers	......	......	......	471	......	471	722	......	722
Total—FOASI trust fund	14,899	......	14,899	179,572	......	179,572	171,614	......	171,614
Federal disability insurance trust fund:									
Benefit payments	1,658	......	1,658	19,531	......	19,531	18,657	......	18,657
Administrative expenses and construction	51	......	51	600	......	600	603	......	603
Payment to railroad retirement account	......	......	......	68	......	68	43	......	43
Interest on normalized tax transfers	......	......	......	45	......	45	69	......	69
Total—FDI trust fund	1,709	......	1,709	20,243	......	20,243	19,372	......	19,372
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[2]	-190	......	-190	-9,130	......	-9,130	-7,551	......	-7,551
Total—Department of Health and Human Services, Social Security	**16,418**	**(**)**	**16,418**	**190,684**	**(**)**	**190,684**	**183,434**	**(**)**	**183,434**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	415	$548	-133	3,601	$5,291	-1,690	3,305	$3,959	-654
Housing for the elderly or handicapped fund	44	41	3	998	467	531	936	435	501
Other	1	6	-4	44	59	-15	84	57	28
Rent supplement payments	4		4	47		47	66		66
Homeownership assistance	2		2	210		210	280		280
Rental housing assistance	69		69	633		633	607		607
Low-rent public housing	7		7	1,700		1,700	2,204		2,204
Lower income housing assistance	414		414	7,431		7,431	6,817		6,817
Other	10		10	73		73	-12		-12
Total—Housing Programs	967	595	372	14,736	5,817	8,919	14,288	4,450	9,837
Public and Indian Housing:									
'Low-rent housing—loans and other expenses	108	11	97	1,106	94	1,012	14,314	428	13,885
Payments for operation of low-income housing projects	94		94	1,181		1,181	1,205		1,205
FFB direct loans[1]					35	-35		32	-32
Total—Public and Indian Housing	202	11	191	2,287	129	2,158	15,519	461	15,058
Government National Mortgage Association:									
Management and liquidating functions fund	24	16	8	323	1,082	-758	568	1,122	-554
Guarantees of mortgage-backed securities	3	23	-20	26	319	-293	27	261	-234
Participation sales fund	-33		-33	-88		-88	-103		-103
Total—Government National Mortgage Association	-5	39	-44	261	1,400	-1,139	493	1,383	891
Community Planning and Development:									
Public enterprise fund	14	14	-1	103	137	-33	107	138	-31
FFB direct loans[1]	1	5	-4	75	65	10	103	21	81
Community development grants	266		266	3,326		3,326	3,817		3,817
Urban development grants	30		30	461		461	497		497
Other	12		12	90		90	26		26
Total—Community Planning and Development	323	20	303	4,055	202	3,853	4,549	160	4,390
Management and administration	8		8	297		297	275		275
Other	3		3	51		51	51		51
Total—Department of Housing and Urban Development	**1,497**	**664**	**833**	**21,687**	**7,548**	**14,139**	**35,174**	**6,454**	**28,720**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$52	......	$52	$446	......	$446	$449	......	$449
Payments in lieu of taxes	99	......	99	100	......	100	103	......	103
Payments to States and counties for general purpose fiscal assistance	1	......	1	16	......	16	132	......	132
Other	8	......	8	86	......	86	101	......	101
Minerals Management Service	32	......	32	580	......	580	699	......	699
Office of Surface Mining Reclamation and Enforcement	38	......	38	327	......	327	272	......	272
Total—Land and minerals management	231	......	231	1,555	......	1,555	1,757	......	1,757
Water and science:									
Bureau of Reclamation:									
Construction program	80	$9	71	840	$89	752	739	$83	656
Operation and maintenance	12	......	12	147	......	147	141	......	141
Other	13	......	13	152	......	152	156	......	156
Geological Survey	36	......	36	429	......	429	451	......	451
Bureau of Mines	13	2	11	151	27	124	169	24	145
Total—Water and science	154	11	143	1,718	115	1,603	1,657	106	1,550
Fish and wildlife and parks:									
United States Fish and Wildlife Service	49		49	597		597	577		577
National Park Service	101		101	959		959	1,071		1,071
Total—Fish and wildlife and parks	149		149	1,556		1,556	1,649		1,649
Bureau of Indian Affairs:									
Operation of Indian programs	69		69	864		864	954		954
Construction	6		6	111		111	122		122
Indian tribal funds	14		14	308		308	348		348
Other	14	4	10	72	13	59	63	11	52
Total—Bureau of Indian Affairs	103	4	99	1,355	13	1,343	1,487	11	1,476
Territorial and International Affairs:									
FFB direct loans [1]		(**)	(**)		1	-1		1	-1
Other	85		85	263		263	240		240
Departmental offices	5		5	101		101	88		88
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	-1		4	-4
Other		103	-103		1,620	-1,620		1,900	-1,900
Intrabudgetary transactions	(**)		(**)	-7		-7	-28		-28
Total—Department of the Interior	**727**	**119**	**608**	**6,542**	**1,751**	**4,791**	**6,850**	**2,023**	**4,826**
Department of Justice:									
General administration	3		3	61		61	71		71
United States Parole Commission	1		1	9		9	9		9
Legal activities	69		69	781		781	784		784
Interagency law enforcement	(**)		(**)	7		7	75		75
Federal Bureau of Investigation	84		84	1,183		1,183	1,072		1,072
Drug Enforcement Administration	39		39	348		348	332		332
Immigration and Naturalization Service	47		47	584		584	557		557
Federal Prison System	52	3	50	661	34	628	574	26	548
Office of Justice Programs	14		14	167	(**)	167	139		139
Total—Department of Justice	**301**	**3**	**299**	**3,802**	**34**	**3,768**	**3,612**	**26**	**3,586**
Department of Labor:									
Employment and Training Administration:									
Program administration	3		3	62		62	57		57
Training and employment services	326		326	3,726		3,726	3,415		3,415
Community service employment for older Americans	1		1	262		262	320		320
Federal unemployment benefits and allowances	15		15	14		14	51		51
State unemployment insurance and employment service operation	-16		-16	25		25	-27		-27
Advances to the unemployment trust fund and other funds	1		1	163		163	1,586		1,586
Other	(**)		(**)	-6		-6	-18		-18

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,233		$1,233	$16,036		$16,036	$15,899		$15,899
State administrative expenses	195		195	2,360		2,360	2,375		2,375
Federal administrative expenses	9		9	131		131	114		114
Veterans employment and training	10		10	120		120	111		111
Interest on refunds of taxes	(**)		(**)	9		9	6		6
Repayment of advances from the general fund	2,019		2,019	2,963		2,963	5,121		5,121
Railroad unemployment insurance:									
Railroad unemployment benefits	10		10	181		181	175		175
Administrative expenses	-1		-1	19		19	19		19
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	3,476		3,476	21,819		21,819	23,826		23,826
Total—Employment and Training Administration	3,807		3,807	26,064		26,064	29,211		29,211
Labor-Management Services	4		4	54		54	59		59
Pension Benefit Guaranty Corporation	21	$11	10	241	$347	-106	192	$211	-19
Employment Standards Administration:									
Salaries and expenses	12		12	178		178	178		178
Special benefits	80		80	270		270	201		201
Black lung disability trust fund	57		57	618		618	898		898
Special workers' compensation expenses	5		5	64		64	57		57
Occupational Safety and Health Administration	19		19	211		211	210		210
Mine Safety and Health Administration	12		12	147		147	151		151
Bureau of Labor Statistics	14		14	148		148	142		142
Departmental management	5		5	132		132	136		136
Proprietary receipts from the public		322	-322		334	-334		283	-283
Intrabudgetary transactions	-2,062		-2,062	-3,306		-3,306	-7,048		-7,048
Total—Department of Labor	**1,974**	**333**	**1,641**	**24,822**	**681**	**24,141**	**24,387**	**494**	**23,893**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	155		155	1,443		1,443	1,216		1,216
Acquisition, operation, and maintenance of buildings abroad	28		28	248		248	222		222
Payment to Foreign Service retirement and disability fund	188		188	306		306	335		335
Foreign Service retirement and disability fund	21		21	245		245	210		210
Other	-1		-1	26		26	23		23
Total—Administration of Foreign Affairs	390		390	2,268		2,268	2,006		2,006
International Organizations and Conferences	-1		-1	499		499	540		540
International Commissions	1		1	25		25	24		24
Migration and Refugee Assistance	30		30	330		330	358		358
International Narcotics Control	6		6	58		58	52		52
Other	3		3	40		40	45		45
Proprietary receipts from the public		4	-4		6	-6		1	-1
Intrabudgetary transactions	-188		-188	-351		-351	-379		-379
Total—Department of State	**242**	**4**	**239**	**2,870**	**6**	**2,864**	**2,646**	**1**	**2,645**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,798		1,798	13,951		13,951	12,584		12,584
Other	6		6	48	3	45	17		17
Other programs	17		17	188		188	282		282
Total—Federal Highway Administration	1,821		1,821	14,188	3	14,185	12,883		12,883
National Highway Traffic Safety Administration:									
Operations and research	-2		-2	55		55	60		60
Trust fund share of highway safety programs	21		21	159		159	141		141
Other	(**)		(**)	-2		-2	1		1

Table continued on **next page**.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$2	(**)	$2	$22	$2	$21	$30	$27	$3
Northeast corridor improvement program	9		9	97		97	153		153
Grants to National Railroad Passenger Corporation	1		1	680		680	764		764
FFB direct loans[1]				2	107	-106	4	10	-6
Other	105		105	200		200	118		118
Total—Federal Railroad Administration	117	(**)	117	1,002	109	892	1,069	37	1,032
Urban Mass Transportation Administration:									
Formula grants	124		124	1,652		1,652	1,409		1,409
Discretionary grants	31		31	633		633	507		507
Other	99		99	1,059		1,059	1,441		1,441
Federal Aviation Administration:									
Operations	186		186	2,291		2,291	1,612		1,612
Other	6		6	44	(**)	44	69	(**)	69
Airport and airway trust fund:									
Grants-in-aid for airports	84		84	853		853	789		789
Facilities and equipment	92		92	758		758	425		425
Research, engineering and development	28		28	293		293	262		262
Operations	14		14	435		435	1,110		1,110
Total—Airport and airway trust fund	219		219	2,339		2,339	2,586		2,586
Total—Federal Aviation Administration	410		410	4,673	(**)	4,673	4,267	(**)	4,267
Coast Guard:									
Operating expenses	147		147	1,611		1,611	1,702		1,702
Acquisition, construction, and improvements	59		59	442		442	444		444
Retired pay	28		28	336		336	299		299
Other	-11	(**)	-11	115	4	111	125	4	120
Total—Coast Guard	223	(**)	223	2,504	4	2,500	2,569	4	2,564
Maritime Administration:									
Public enterprise funds	66	$13	53	1,481	359	1,122	475	233	242
Operating-differential subsidies	20		20	288		288	352		352
Other	6		6	83		83	92		92
Other	8	1	7	165	13	152	163	12	151
Proprietary receipts from the public		9	-9		75	-75		64	-64
Intrabudgetary transactions	-5		-5	-11		-11	-56		-56
Total—Department of Transportation	**2,940**	**24**	**2,916**	**27,928**	**563**	**27,365**	**25,372**	**350**	**25,022**
Department of the Treasury:									
Departmental offices	-77		-77	-703		-703	-486		-486
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	7		7	8		8
General revenue sharing	730		730	5,114		5,114	4,584		4,584
Federal Law Enforcement Training Center	2		2	17		17	18		18
Financial Management Service:									
Salaries and expenses	25		25	247		247	242		242
Claims, judgements, and relief acts	27		27	277		277	314		314
Energy security reserve	2		2	30		30	41		41
Other	(**)		(**)	632		632	106		106
Total—Financial Management Service	54		54	1,186		1,186	703		703
Federal Financing Bank:[1]									
Oregon veterans housing					60	-60	60		60
Other	1,754	1,916	-162	14,982	15,244	-262	20,161	20,458	-298
Bureau of Alcohol, Tobacco and Firearms	13		13	166		166	169		169
United States Customs Service	67		67	776		776	755		755
Bureau of Engraving and Printing	(**)		(**)	-33		-33	-35		-35
United States Mint	-2		-2	165		165	66		66
Bureau of the Public Debt	9		9	183		183	191		191

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$7		$7	$87		$87	$106		$105
Processing tax returns	83		83	1,206		1,206	1,042		1,042
Examinations and appeals	100		100	1,379		1,379	1,360		1,360
Investigation, collection and taxpayer service	80		80	1,081		1,081	1,055		1,055
Payment where credit exceeds liability for tax	16		16	1,415		1,415	1,100		1,100
Refunding internal revenue collections, interest	128		128	1,814		1,814	1,750		1,750
Internal revenue collections for Puerto Rico	23		23	205		205	336		336
Other	1	(**)	(**)	3	$2	1	3	$3	(**)
Total—Internal Revenue Service	438	(**)	438	7,190	2	7,188	6,749	3	6,746
United States Secret Service	18		18	290		290	300		300
Comptroller of the Currency	18	$8	10	208	222	-14	169	184	-15
Interest on the public debt:									
Public issues (accrual basis)	12,986		12,986	156,586		156,586	148,151		148,151
Special issues (cash basis)	-141		-141	30,531		[3]30,531	30,794		30,794
Total—Interest on the public debt	12,845		12,845	187,117		187,117	178,945		178,945
Proprietary receipts from the public		64	-64		2,526	-2,526		3,060	-3,060
Receipts from off-budget Federal entities[1]				-516		-516	-791		-791
Intrabudgetary transactions	-4,159		-4,159	-21,935		-21,935	-22,875		-22,875
Total—Department of the Treasury	**11,709**	**1,987**	**9,721**	**194,214**	**18,054**	**176,160**	**188,691**	**23,705**	**164,987**
Environmental Protection Agency:									
Salaries and expenses	52		52	659		659	631		631
Research and development	17		17	192		192	161		161
Abatement, control, and compliance	43		43	479		479	441		441
Construction grants	269		269	3,113		3,113	2,900		2,900
Hazardous substance response trust fund	7		7	437		437	382		382
Other	48	(**)	48	203	1	203	49	1	48
Proprietary receipts from the public		1	-1		16	-16		8	-8
Intrabudgetary transactions	-48		-48	-198		-198	-44		-44
Total—Environmental Protection Agency	**389**	**1**	**388**	**4,885**	**17**	**4,869**	**4,520**	**9**	**4,511**
General Services Administration:									
Real property activities:									
FFB direct loans[1]					3	-3		5	-5
Federal buildings fund	130		130	25		25	-205		-205
Personal property activities	-28		-28	259		259	90		90
Information Resources Management Service	70		70	30		30	15		15
Federal property resources activities	4		4	-145		-145	-201		-201
General Activities	9		9	130		130	151	(**)	151
Proprietary receipts from the public		7	-7		70	-70		63	-63
Other		-8	8		-60	60		(**)	(**)
Total—General Services Administration	**185**	**-1**	**187**	**299**	**13**	**286**	**-150**	**68**	**-219**
National Aeronautics and Space Administration:									
Research and development	343		343	2,615		2,615	2,118		2,118
Space flight, control, and data communications:									
FFB direct loans[1]								67	-67
Other	265		265	3,267		3,267	3,707		3,707
Construction of facilities	26		26	189		189	170		170
Research and program management	94		94	1,332		1,332	1,322		1,322
Other				(**)		(**)	(**)		(**)
Total—National Aeronautics and Space Administration	**728**	......	**728**	**7,403**	....	**7,403**	**7,318**	**67**	**7,251**
Office of Personnel Management:									
Salaries and expenses	-34		-34	87		87	111		111
Government payment for annuitants, employees health benefits	117		117	876		876	1,485		1,485
Payment to civil service retirement and disability fund	16,530		16,530	16,531		16,531	16,091		16,091
Civil service retirement and disability fund	2,069		2,069	24,023		24,023	23,092		23,092
Employees health benefits fund	553	505	48	7,269	7,508	-239	6,573	6,833	-260
Employees life insurance fund	77	72	5	919	1,679	-760	902	1,576	-674
Retired employees health benefits fund	1	1	(**)	11	11	(**)	11	15	-4
Other	4		4	(**)		(**)	13		13
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-16,530		-16,530	-16,531		-16,531	-16,091		-16,091
Other	-3		-3	-33		-33	-35		-35
Total—Office of Personnel Management	**2,784**	**577**	**2,206**	**33,153**	**9,198**	**23,955**	**32,151**	**8,424**	**23,727**

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$110	$104	$6	$1,178	$974	$203	$1,163	$889	$275
Disaster loan fund	30	52	-22	557	728	-172	525	798	-273
Other	2	3	-1	33	17	16	31	18	14
Salaries and expenses	20	......	20	283	......	283	267	......	267
FFB direct loans[1]	21	10	10	308	145	163	525	120	405
FFB asset purchases[1]	......	1	-1	......	7	-7	......	7	-7
Other	(**)	......	(**)	3	......	3	1	(**)	1
Total—Small Business Administration	**183**	**170**	**13**	**2,361**	**1,871**	**490**	**2,512**	**1,832**	**680**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	183	274	-91	1,882	1,719	163	1,637	1,359	278
Direct loan revolving fund	1	5	-3	29	57	-29	22	63	-41
Other	37	37	(**)	489	461	27	425	454	-29
Compensation and pensions	49	......	49	14,412	......	14,412	14,217	......	14,217
Readjustment benefits	25	......	25	962	......	962	1,227	......	1,227
Medical care	730	......	730	9,095	......	9,095	8,722	......	8,722
Medical and prosthetic research	14	......	14	181	......	181	215	......	215
General operating expenses	40	......	40	730	......	730	724	......	724
Construction projects	33	......	33	522	......	522	521	......	521
Post-Vietnam era veterans education account	12	......	12	225	......	225	182	......	182
Insurance funds:									
National service life	77	......	77	1,037	......	1,037	956	......	956
United States government life	3	......	3	45	......	45	46	......	46
Veterans special life	5	4	1	72	144	-72	68	135	-67
Other	1	......	1	116	......	116	97	......	97
Proprietary receipts from the public:									
National service life	......	34	-34	......	441	-441	......	421	-421
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	-30	......	322	-322	......	216	-216
Intrabudgetary transactions	-5	......	-5	-116	......	-116	-80	......	-80
Total—Veterans Administration	**1,206**	**384**	**822**	**29,680**	**3,145**	**26,536**	**28,980**	**2,648**	**26,333**
Independent agencies:									
Action	11	......	11	154	......	154	129	......	129
Board for International Broadcasting	2	......	2	127	......	127	97	......	97
Consumer Product Safety Commission	2	......	2	35	......	35	35	......	35
Corporation for Public Broadcasting	......	......	......	160	......	160	151	......	151
District of Columbia:									
Federal payment	......	......	......	530	......	530	548	......	548
Proprietary receipts from the public	......	......	......	......	564	-564	......	311	-311
Equal Employment Opportunity Commission	11	......	11	159	......	159	158	......	158
Export-Import Bank of the United States	503	223	280	2,860	4,027	-1,167	3,790	4,174	-384
Federal Communications Commission	7	......	7	92	......	92	94	......	94
Federal Deposit Insurance Corporation	1,025	923	102	9,334	9,072	262	4,209	6,151	-1,942
Federal Emergency Management Agency:									
Public enterprise funds	19	30	-11	444	285	159	241	346	-105
Salaries and expenses	7	......	7	118	......	118	133	......	133
Emergency management and planning assistance	32	......	32	292	......	292	372	......	372
Emergency food distribution and shelter program	(**)	......	(**)	89	......	89	69	......	69
Other	......	......	......	......	......	......	(**)	......	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	29	18	11	70	59	11	84	84	(**)
Federal Savings and Loan Insurance Corp. fund	581	350	231	3,896	2,836	1,060	3,141	2,726	414
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	5	......	5	62	......	62	65	......	65
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	56	......	56	71	......	71
Appalachian Regional Commission	19	(**)	19	161	2	159	206	2	204
Other	(**)	......	(**)	3	......	3	3	......	3
Interstate Commerce Commission	3	......	3	45	......	45	50	......	50
Legal Services Corporation	25	......	25	305	......	305	300	......	300
Merit Systems Protection Board	1	......	1	23	......	23	23	......	23
National Archives and Record Administration	5	......	5	96	......	96	100	(**)	100
National Credit Union Administration:									
Central liquidity facility	18	40	-22	238	356	-118	1,079	1,125	-47
Other	-16	3	-18	-8	242	-250	53	861	-808

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$17	....	$17	$160	....	$160	$149	....	$149
National Endowment for the Humanities	13	....	13	136	....	136	149	....	149
Institute of Museum Services	1	....	1	24	....	24	19	....	19
National Labor Relations Board	9	....	9	132	....	132	134	....	134
National Science Foundation	152	....	152	1,550	....	1,550	1,313	....	1,313
National Transportation Safety Board	2	....	2	22	....	22	22	....	22
NuclearRegulatory Commission	32	....	32	421	....	421	468	....	468
Panama Canal Commission	32	$41	-9	412	$441	-30	413	$416	-3
Postal Service:[1]									
Public Enterprise Funds	2,915	1,560	1,355	31,631	31,588	42	30,017	29,875	142
Payment to the Postal Service Fund	....	....	....	716	....	716	1,210	....	1,210
Railroad Retirement Board:									
Federal windfall subsidy	29	....	29	373	....	373	400	....	400
Federal payment to the railroad retirement accounts	388	....	388	437	....	437	-1	....	-1
Milwaukee railroad restructuring, administration	(**)	....	(**)	2	....	2	(**)	....	(**)
Railroad retirement accounts:									
Social security equivalent benefit account	314	....	314	3,783	....	3,783	3,596	....	3,596
Benefits payments and claims	192	....	192	2,192	....	2,192	2,216	....	2,216
Advances to the railroad retirement account from the FOASI trust fund	-117	....	-117	-762	....	-762	....	....	....
Advances to the railroad retirement account from the FDI trust fund	-8	....	-8	-57	....	-57	-1	....	-1
Disbursements for the payment of FOASI benefits	118	....	118	763	....	763	-1	....	-1
Disbursements for the payment of FDI benefits	8	....	8	56	....	56	(**)	....	(**)
Administrative expenses	10	....	10	57	....	57	49	....	49
Interest on refunds of taxes	(**)	....	(**)	1	....	1	7	....	7
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	....	....	....	-2,653	....	-2,653	-2,353	....	-2,353
Interest on advances to railroad accounts	....	....	....	....	....	....	-5	....	-5
Federal payments to the railroad social security equivalent benefit account	....	....	....	199	....	199	222	....	222
Federal payments to the rail industry pension fund	-387	....	-387	-412	....	-412			
Total—Railroad Retirement Board	546	....	546	3,980	....	3,980	4,129	....	4,129
Securities and Exchange Commission	7	....	7	104	....	104	103	....	103
Smithsonian Institution	18	....	18	224	....	224	226	....	226
Tennessee Valley Authority:									
FFB direct loans[1]	33	....	33	3,535	3,347	188	206	110	96
Other	581	790	-209	5,910	5,193	717	5,603	4,688	914
United States Information Agency	78	....	78	780	(**)	780	695	(**)	694
United States Railway Association	(**)	....	(**)	2	....	2	29	4	25
United States Synthetic Fuels Corp[1]	....	....	....	23	23	....	38	38	....
Other independent agencies	25	2	23	421	67	354	397	24	373
Total—Independent agencies	**6,750**	**3,980**	**2,770**	**69,524**	**58,102**	**11,422**	**60,519**	**50,938**	**9,580**
Undistributed offsetting receipts:									
Other interest					1,072	-1,072		2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Education Benefits fund	-22		-22	-237		-237	-61		-61
Military retirement fund	-1,260		-1,260	-17,429		-17,429	-16,964		-16,964
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	-235		-235	-2,608		-2,608	-2,288		-2,288
Federal disability insurance trust fund (OFF-BUDGET)[1]	-22		-22	-249		-249	-221		-221
Federal hospital insurance trust fund	-142		-142	-1,604		-1,604	-1,449		-1,449
Department of State:									
Foreign Service retirement and disability fund	-4		-4	-42		-42	-40		-40
Office of Personnel Management:									
Civil Service retirement and disability fund	-1,782		-1,782	-6,357		-6,357	-6,334		-6,334
Subtotal	-3,467		-3,467	-28,528		-28,528	-27,359		-27,359

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-$10		-$10	-$10		-$10
Department of Defense—Civil:									
Education benefits fund	$2		$2	29		29	8		8
Military retirement fund	450		450	1,087		[3]1,087	-962		-962
Soldiers' and Airmen's Home permanent fund				-13		13	-17		-17
Corps of Engineers	-21		-21	-36		-36	-18		-18
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	-26		-26	-3,698		-3,698	-3,537		-3,537
Federal disability insurance trust fund (OFF-BUDGET)[1]	2		2	-631		-631	-580		-580
Federal hospital insurance trust fund	-3		-3	-2,809		-2,809	-2,016		-2,016
Federal supplementary medical insurance trust fund	-14		-14	-1,228		-1,228	-1,154		-1,154
Department of Labor:									
Unemployment trust fund	-15		-15	-1,683		-1,683	-1,242		-1,242
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-282		-282	-245		-245
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	-829		-829	-746		-746
Highway trust fund	-22		-22	-1,337		-1,337	-1,313		-1,313
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-3		-3	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-50		-50	-14,980		-14,980	-13,017		-13,017
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-20		-20	-21		-21
National service life insurance fund	-1		-1	-924		-924	-882		-882
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-29		-29	-422		-422	-191		-191
Other	-37		-37	-84		-84	-103		-103
Subtotal	233		233	-27,873		-27,873	-26,047		-26,047
Unrealized Discount on trust fund investments	53		53	72		72	-22		-22
Rents and royalties on the Outer Continental Shelf lands		$329	-329		$4,716	-4,716		$5,542	-5,542
Total—Undistributed offsetting receipts	**-3,181**	**329**	**-3,510**	**-56,330**	**5,788**	**-62,118**	**-53,429**	**5,544**	**-58,973**
Total outlays	**95,694**	**13,944**	**81,750**	**1,145,968**	**156,180**	**[4]989,789**	**1,112,385**	**166,397**	**945,987**
Total on-budget	**79,557**	**13,944**	**65,614**	**962,470**	**156,180**	**806,291**	**935,577**	**166,397**	**769,180**
Total off-budget	**16,136**	**(**)**	**16,136**	**183,498**	**(**)**	**183,498**	**176,808**	**(**)**	**176,807**
Total surplus (+) or deficit(-)			**-3,737**			**-220,698**			**-211,931**
Total on-budget			**-5,636**			**-237,428**			**-221,294**
Total off-budget			**+1,898**			**+16,731**			**+9,363**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$35,037	$35,259
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	144,433	144,444
Total receipts offset against outlays	179,986	180,494

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

[2] Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] Includes purchase of public debt securities at a premium of $3.1 billion for the DoD Military Retirement Fund.

[4] Includes an adjustment to prior reporting.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (–) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$29,569	$287,201	$250,837	$1,823,103	$2,080,736	$2,110,304
Federal Financing Bank	1,330	15,000	...	(**)	13,670	15,000
Total public debt securities	30,899	302,201	250,837	1,823,103	2,094,406	2,125,304
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	–2	–149	–115	4,366	4,219	4,217
Total federal securities	30,897	302,052	250,722	1,827,470	2,098,625	2,129,522
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	8,708	66,307	53,453	317,612	375,211	383,919
Total borrowing from the public	22,188	235,745	197,269	1,509,857	1,723,414	1,745,602
Accrued interest payable to the public	2,933	2,772	–650	26,709	26,547	29,481
Allocations of special drawing rights	32	755	296	5,191	5,913	5,945
Deposit funds	92	–3,441	2,093	14,385	10,852	10,944
Miscellaneous liability accounts (includes checks outstanding etc.)	3,932	4,838	945	11,639	12,545	16,477
Total liability accounts	**29,177**	**240,668**	**199,953**	**1,567,780**	**1,779,271**	**1,808,448**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash[1]:						
Federal Reserve account	6,408	3,340	–4,340	4,174	1,106	7,514
Tax and loan note accounts	14,548	10,984	–9,027	12,886	9,322	23,870
Balance	20,956	14,324	–13,367	17,060	10,428	31,384
Special drawing rights:						
Total holdings	84	1,448	1,293	6,847	8,211	8,295
SDR certificates issued to Federal Reserve Banks		–400		–4,618	–5,018	–5,018
Balance	84	1,048	1,293	2,229	3,193	3,277
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	117	2,760	1,082	–717	1,926	2,043
Letter of credit issued to IMF	–111	–2,543	46	–7,946	–10,378	–10,489
Dollar deposits with the IMF	–8	–13	–1	–51	–56	–64
Receivable/payable (–) for interim maintenance of value adjustments	–58	213	–922	–543	–272	–331
Balance	–60	417	204	10,442	10,918	10,858
Loans to International Monetary Fund	–36	–189	–127	1,236	1,083	1,047
Other cash and monetary assets	369	2,445	1,324	8,872	10,947	11,317
Total cash and monetary assets	21,313	18,044	–10,673	39,839	36,569	57,883
Miscellaneous asset accounts	4,204	2,373	–722	15,365	13,534	17,738
Total asset accounts	**25,517**	**20,417**	**–11,396**	**55,204**	**50,103**	**75,621**
Excess of liabilities (+) or assets (–)	**+3,660**	**+220,251**	**+211,348**	**+1,512,576**	**+1,729,168**	**+1,732,827**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	78	447	582		369	447
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (–)]	**+3,737**	**+220,698**	**+211,931**	**+1,512,576**	**+1,729,537**	**+1,733,274**

[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,729,168	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,729,168	1,512,576	1,301,228
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	3,737	220,698	211,931
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)[1]	3,737	220,698	211,931
Total—on-budget (Table 2)	5,636	237,428	221,294
Total—off-budget (Table 2)	−1,898	−16,731	−9,363
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−29	−392	−516
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	−46	−46	−67
Net gain (−)/loss for IMF loan valuation adjustment	−2	−8	....
Total—transactions not applied to current year's surplus or deficit	−78	−447	−582
Excess of liabilities close of period	**1,732,827**	**1,732,827**	**1,512,576**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	–$3	–$25	$9	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$4	–45	–71	82	40	37
Department of Housing and Urban Development:						
Federal Housing Administration	2	–1	–22	117	115	117
Department of the Interior:						
Bureau of Land Management	(**)	–2	3	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	1	1	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	....	–100	....	1,725	1,625	1,625
Total agency securities	**–2**	**–$149**	**–115**	**4,366**	**4,219**	**4,217**

...No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$3,235	$989	$5,202	$23,811	$21,565	$24,800
Commerce, Fishing Vessels, NOAA	....	....	-18	....	....	....
Federal Emergency Management Agency:						
National Insurance Development Fund	1	7	14	69	75	76
Federal Financing Bank	766	-11,477	8,166	153,075	140,832	141,598
Federal Housing Administration:						
General insurance	....	-134	-260	1,530	1,396	1,396
Special risk insurance	....	3	-75	1,909	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	-5	-6	3	58	58	52
Rural Communication Development Fund	....	2	5	23	25	25
Rural Electrification Administration	-26	....	....	7,865	7,891	7,865
Rural Telephone Bank	....	....	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	255	490	405	3,786	4,021	4,276
Agricultural credit insurance fund	55	1,845	1,734	6,220	8,010	8,065
Rural development insurance fund	50	135	210	1,726	1,811	1,861
Federal Crop Insurance Corp	....	....	113	113	113	113
Secretary of Education:						
College housing loans	-38	-38	....	2,625	2,625	2,587
Secretary of Energy:						
Alternative fuel production, DOE	....	-1,170	1,170	1,170	....	....
Bonneville Power Administration	-181	119	-65	1,340	1,640	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	....	550	425	4,801	5,351	5,351
Low-Rent Public housing	125	-14,237	13,727	14,727	365	490
Urban renewal fund	....	....	-8	....	....	....
Secretary of the Interior:						
Bureau of Mines, helium fund	....	....	....	252	252	252
Railroad retirement account	....	793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	189	286	1,717	1,717	1,814	2,003
Secretary of Transportation:						
Aircraft purchase loan guarantee program	3	4	13	13	13	17
Federal ship revolving fund	30	1,245	130	130	1,345	1,375
Railroad revitalization and improvement	....	12	....	....	12	12
Rail service assistance	....	....	-64	....	....	....
Regional rail reorganization	96	96	....	....	....	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities	....	....	....	20	20	20
Tennessee Valley Authority	....	....	....	150	150	150
Veterans Administration:						
Veterans direct loan program	....	....	....	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**4,555**	**-20,486**	**31,608**	**230,954**	**205,913**	**210,468**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-678	-1,139	-278	15,410	14,947	14,268
National Credit Union Administration	-22	-119	-50	222	126	104
Postal Service	1,250	1,164	603	1,690	1,604	2,854
Tennessee Valley Authority	-229	516	1,126	14,561	15,306	15,077
U.S. Railway Association	....	....	23	74	74	74
Total borrowing from the Federal Financing Bank	**321**	**422**	**1,424**	**31,957**	**32,057**	**32,377**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture		-$3	$5	$7	$4	$4
Department of Commerce	-$215	-96	102	108	227	12
Department of Energy	-11	58	1,366	1,366	1,434	1,423
Department of Health and Human Services	-2	-2	5	9	9	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	75	1,742	718	3,783	5,450	5,525
Agency securities	(**)	-1	-4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-6	-349	682	766	423	417
Agency securities	(**)	-11	84	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	20	286	299	1,015	1,281	1,301
Agency securities		6	-64	3	9	9
Participation sales fund:						
Public debt securities	53	155	312	2,088	2,190	2,243
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	7	-3,415	894	7,422	3,999	4,006
Department of Labor	-10	106	19	303	419	409
Department of Transportation	1	18	-123	129	146	146
Department of the Treasury	70	-1,599	-1,163	2,080	411	481
Veterans Administration:						
Veterans reopened insurance fund	-3	-27	3	635	611	608
Independent agencies:						
Export-Import Bank of the United States	-964	52	46	73	1,088	124
Federal Emergency Management Agency:						
National insurance development fund		-150	150	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	42	-1,040	-414	5,758	4,675	4,717
Agency securities				67	67	67
Postal Service	54	1,441	85	2,362	3,750	3,803
National Credit Union Administration	19	252	806	1,131	1,365	1,383
Other	30	102	151	1,134	1,207	1,236
Total public debt securities	-840	-2,472	3,943	30,319	28,688	27,848
Total agency securities	(**)	-6	-7	302	296	296
Total Federal funds	**-840**	**-2,478**	**3,935**	**30,622**	**28,984**	**28,144**
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	-1		-1	1	3	1
The Judiciary:						
Judicial survivors annuity fund	(**)	11	11	102	112	113
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	-57	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)	(**)	
Department of Defense—Military	(**)	-1	5	10	9	9
Department of Defense—Civil	-652	9,235	11,635	11,635	21,521	20,870
Other	20	235	117	250	465	484
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,421	5,980	3,744	30,968	35,527	36,948
Federal disability insurance trust fund	-183	2,632	1,048	5,704	8,519	8,335
Federal hospital insurance trust fund:						
Public debt securities	417	17,164	4,194	20,721	37,468	37,885
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-520	-1,312	1,620	10,736	9,944	9,424
Other	(**)	9	6	31	40	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	$68	−$37	−$19	$195	$90	$158
Department of Labor:						
Unemployment trust fund	−1,194	4,231	4,611	17,009	22,434	21,240
Other	−4	10	1	24	38	34
Department of State:						
Foreign service retirement and disability fund	180	478	484	2,462	2,759	2,940
Other	...	(**)	(**)	(**)	...	...
Department of Transportation:						
Airport and airway trust fund	71	1,186	977	7,410	8,525	8,596
Highway trust fund	−1,286	−443	1,102	11,942	12,785	11,499
Other	...	4	(**)	(**)	4	4
Department of the Treasury	9	163	182	265	420	428
Environmental Protection Agency	−44	−407	16	701	338	294
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	11,492	26,767	15,449	127,278	142,552	154,045
Agency securities	...	...	...	175	175	175
Employees health benefits fund	−48	243	261	1,174	1,465	1,417
Employees life insurance fund	−5	761	674	6,640	7,406	7,401
Retired employees health benefits fund	...	(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	−3	−24	−25	269	248	245
National service life insurance:						
Public debt securities	−45	337	336	9,296	9,678	9,633
Agency securities	...	...	...	135	135	135
Veterans special life insurance fund	−1	72	67	942	1,015	1,014
General Post Fund National Homes	...	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	−129	−274	1,934	16,130	15,985	15,856
Harry S. Truman Memorial Scholarship Trust Fund	−3	−3	3	47	47	44
Japan-United States Friendship Commission	(**)	−2	1	18	17	17
Railroad Retirement Board	−9	1,766	1,135	4,232	6,007	5,998
Other	−1	−1	−5	6	7	5
Total public debt securities	9,548	68,785	49,518	286,226	345,463	355,011
Total agency securities	...	...	...	765	765	765
Total trust funds	**9,548**	**68,785**	**49,518**	**286,991**	**346,228**	**355,776**
Grand total[1]	**8,708**	**66,307**	**53,453**	**317,612**	**375,211**	**383,919**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

... No transactions.

(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572	$45,120	$9,820	$36,412	$31,438	$25,764	$37,125	$348,959	$334,560
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374	1,075	11,448	63,143	61,331
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675	19,529	22,819	255,062	234,646
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464	3,842	314	24,098	25,758
Other retirement contributions	382	432	429	408	372	366	366	440	382	425	367	374	4,742	4,759
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755	2,340	2,653	32,919	35,992
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612	608	599	6,958	6,422
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305	1,272	1,236	13,323	12,079
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926	1,725	1,445	19,887	18,510
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**	**91,438**	**46,246**	**77,024**	**62,974**	**56,523**	**78,013**	**769,091**	......
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**	**69,130**	**30,004**	**58,400**	**47,571**	**41,404**	**59,978**	**568,862**	......
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**	**22,308**	**16,242**	**18,624**	**15,402**	**15,119**	**18,035**	**200,228**	......
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*	*94,599*	*39,802*	*72,151*	*57,650*	*55,781*	*73,811*	......	*734,057*
(On-budget)	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*	*75,595*	*24,188*	*56,365*	*41,717*	*41,217*	*56,678*	......	*547,886*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*	*19,004*	*15,613*	*15,786*	*15,933*	*14,564*	*17,133*	......	*186,170*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143	118	131	224	141	107	103	1,665	1,610
The Judiciary	98	74	102	76	108	74	129	75	71	70	106	87	1,069	966
Executive Office of the President	11	8	10	11	9	8	7	9	10	10	7	7	107	111
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588	1,103	957	647	622	777	1,823	10,371	9,295
International development assistance	297	230	131	249	181	129	558	46	260	451	60	530	3,121	3,008
Other	14	-19	48	-118	-672	457	-1,009	469	-242	-237	-54	-753	-2,115	-253
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177	709	3,006	26,986	19,448
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360	2,581	2,752	31,680	36,075
Department of Commerce	163	223	202	112	119	164	269	151	179	206	139	158	2,084	2,140
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150	5,870	6,028	69,762	65,551
Department of the Navy	7,260	7,277	7,897	6,486	6,886	7,299	7,404	7,454	7,226	7,767	7,416	7,683	87,856	83,523
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301	7,699	8,134	90,354	81,193
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817	874	1,442	17,664	15,103
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034	21,858	23,288	265,636	245,371
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,701	1,699	1,708	1,771	20,480	18,842
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109	1,549	1,550	17,673	16,682
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971	889	675	11,025	10,586
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562	494	506	5,998	6,056
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151	2,209	2,089	24,995	22,655
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458	4,215	4,206	49,685	48,667
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432	2,464	2,426	26,217	22,730
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559	1,506	1,535	18,420	19,306
Social Security Administration:														
Assistance payments program	881	749	647	787	880	670	866	783	671	869	861	615	9,279	8,625
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326	14,886	14,899	179,572	171,614
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733	1,725	1,709	20,243	19,372
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261	1,987	427	23,454	21,015
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186	-1,382	-2,366	-1,198	-1,522	-23,929	-24,503

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162	$1,548	$319	$1,174	$1,328	$1,019	$833	$14,139	$28,720
Department of the Interior	275	498	376	494	313	307	320	383	384	479	354	608	4,791	4,826
Department of Justice	313	267	283	406	318	298	314	294	315	382	279	299	3,768	3,586
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502	1,490	3,476	21,819	23,826
Other	–76	486	305	502	397	–74	525	473	260	631	728	–1,835	2,323	67
Department of State	383	320	210	197	197	165	292	186	196	271	207	239	2,864	2,645
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163	1,450	1,805	13,997	12,601
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,034	1,305	789	1,111	13,368	12,421
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445	14,200	12,845	187,117	178,945
General revenue sharing	1,126	......	......	1,040	85	......	1,129	(**)	(**)	1,003	......	730	5,114	4,584
Other	–1,094	–974	–914	–516	–439	–1,284	–1,362	–1,125	–2,024	–1,808	–675	–3,853	–16,072	–18,542
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449	409	388	4,869	4,511
General Services Administration	–159	41	358	–299	119	197	–319	200	117	–338	185	187	286	–219
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513	582	728	7,403	7,251
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108	2,035	2,206	23,955	23,727
Small Business Administration	221	–11	–23	–28	8	–18	2	212	57	46	11	13	490	680
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198	2,357	49	14,412	14,217
National service life	49	37	51	69	33	59	54	53	49	55	44	43	596	535
Government service life	4	3	4	3	4	4	3	4	4	4	3	3	45	46
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104	964	727	11,482	11,535
Independent agencies:														
Postal Service	80	–506	–302	303	–138	–422	161	–129	186	220	–52	1,355	758	1,351
Tennessee Valley Authority	95	169	62	24	17	......	108	79	188	17	323	–176	906	1,010
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	–1,138	1,288	673	1,591	9,758	7,219
Undistributed offsetting receipts:														
Employer share, employee retirement	–2,172	–2,172	–2,388	–2,239	–2,287	–2,237	–2,302	–2,375	–2,316	–2,507	–2,064	–3,467	–28,528	–27,359
Interest received by trust funds	1,440	–1,108	–12,051	–128	–342	–187	–207	–1,194	–13,803	–82	–452	233	–27,873	–26,047
Rents and royalties on Outer Continental Shelf lands	–293	26	–493	–318	–296	–227	–2,085	–62	–449	–176	–15	–329	–4,716	–5,542
Other	(**)	–2	–1	–3	1	(**)	–1,054	–7	2	4	6	53	–1,000	–25
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**	**81,510**	**85,642**	**78,034**	**85,203**	**84,434**	**81,750**	**989,788**	......
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**	**67,276**	**69,611**	**60,982**	**69,604**	**68,112**	**65,614**	**806,291**	......
(Off-budget)	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**	**14,234**	**16,031**	**17,052**	**15,599**	**16,322**	**16,136**	**183,498**	......
Total—surplus (+) or deficit (–)[1]	**–27,087**	**–33,386**	**–14,656**	**–6,492**	**–24,580**	**–30,142**	**+9,928**	**–39,396**	**–1,011**	**–22,229**	**–27,911**	**–3,737**	**–220,698**	......
(On-budget)	**–26,556**	**–31,781**	**–18,695**	**–10,682**	**–23,546**	**–31,457**	**+1,854**	**–39,607**	**–2,583**	**–22,033**	**–26,708**	**–5,636**	**–237,428**	......
(Off-budget)	**–531**	**–1,605**	**+4,039**	**+4,190**	**–1,034**	**+1,315**	**+8,074**	**+211**	**+1,572**	**–196**	**–1,203**	**+1,898**	**+16,731**	......
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*	*83,214*	*81,795*	*73,559*	*79,183*	*83,378*	*74,575*		*945,987*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*	*68,916*	*66,579*	*57,080*	*63,555*	*67,895*	*59,571*		*765,812*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*	*14,298*	*15,216*	*16,479*	*15,628*	*15,483*	*15,005*		*180,176*
Total—surplus (+) or deficit (–) prior year	*–28,009*	*–28,896*	*–14,568*	*–7,993*	*–21,053*	*–29,502*	*+11,385*	*–41,993*	*–1,408*	*–21,533*	*–27,597*	*–764*		*–211,931*
(On-budget)	*–27,250*	*–28,006*	*–14,332*	*–9,367*	*–21,785*	*–29,352*	*+6,679*	*–42,391*	*–715*	*–21,838*	*–26,678*	*–6,259*		*–221,294*
(Off-budget)	*–759*	*–891*	*–235*	*+1,375*	*+733*	*–152*	*+4,706*	*+398*	*–693*	*+305*	*–920*	*+5,496*		*+9,363*

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

...... No transactions

(**)Less than $500,000

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of September 30, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:[1]									
Airport	$211	$219	-$8	$3,565	$2,339	$1,226	$7,410	$8,525	$8,596
Black lung disability	51	57	-6	599	617	-18	...	...	...
FDIC	...	102	-102	...	262	-262	16,130	15,985	15,856
Federal disability, insurance	1,564	1,709	-145	20,406	20,175	230	5,704	8,519	8,335
Federal employees life and health	...	53	-53	...	-999	999	7,819	8,875	8,823
Federal employees retirement	20,532	3,688	16,844	43,023	23,920	19,102	130,016	145,599	157,272
Federal hospital insurance	4,680	4,203	478	56,002	49,263	6,739	21,176	37,923	38,340
Federal old-age and survivors insurance	16,942	14,899	2,044	199,691	176,986	22,705	30,968	35,527	36,948
Federal supplementary medical insurance	1,494	1,946	-452	19,304	20,518	-1,214	10,736	9,944	9,424
Revenue sharing	...	730	-730	4,185	5,114	-929	...	...	...
Highways	1,732	1,812	-80	14,700	14,021	679	11,942	12,785	11,499
Military advances	...	-737	737	...	-1,016	1,016	...	...	...
Railroad retirement	256	129	128	4,454	6,033	-1,580	4,232	6,007	5,998
Military retirement	513	1,465	-972	26,544	17,611	8,933	11,635	21,521	20,870
Unemployment	371	3,466	-3,095	26,073	21,699	4,374	17,009	22,434	21,240
Veterans life insurance	1	47	-46	946	569	377	10,642	11,077	11,027
All other trust	9	188	-179	783	1,465	-682	1,573	1,505	1,547
Total trust fund receipts and outlays	**48,357**	**33,996**	**14,361**	**420,273**	**358,577**	**61,696**	**286,991**	**346,228**	**355,776**
Interfund receipts offset against Federal fund outlays	-22,969	-22,969	...	-115,447	-115,447	...			
Trust fund receipts and outlays on the basis of tables 4 & 5 and Investments held from Table 6-D	25,388	11,027	14,361	304,826	243,130	61,696			
Total Federal fund receipts and outlays	**54,674**	**72,772**	**-18,099**	**467,517**	**749,911**	**-282,394**			
Interfund receipts offset against Federal fund outlays	-2,049	-2,049	...	-3,252	-3,252	...			
Federal fund receipts & outlays on the basis of table 4 & 5	52,625	70,723	-18,099	464,265	746,659	-282,394			
Net budget receipts & outlays[2]	**78,013**	**81,750**	**-3,737**	**769,091**	**989,789**	**-220,698**			

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[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

[2] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

... No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on invesiments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$37,125	$348,959	$334,560
Corporation income taxes	11,448	63,143	61,331
Social insurance taxes and contributions			
Employment taxes and contributions	22,819	255,062	234,646
Unemployment insurance	314	24,098	25,758
Other retirement contributions	374	4,742	4,759
Excise taxes	2,653	32,919	35,992
Estate and gift taxes	599	6,958	6,422
Customs	1,236	13,323	12,079
Miscellaneous	1,445	19,887	18,510
Total	**78,013**	**769,091**	**734,057**
OUTLAYS[1]			
National defense	23,964	273,369	252,785
International affairs	2,603	14,471	16,399
General science, space, and technology	876	9,017	8,633
Energy	228	4,792	5,789
Natural resources and environment	1,227	13,508	13,083
Agriculture	2,801	31,169	25,438
Commerce and housing credit	1,884	4,258	4,001
Transportation	2,969	28,058	25,879
Community and regional development	516	7,510	8,051
Education, training, employment and social services	2,507	29,662	28,352
Health	2,997	35,936	33,544
Medicare	6,148	70,164	65,822
Income security	8,574	120,586	128,961
Social security	16,608	198,757	188,623
Veterans benefits and services	829	26,614	26,376
Administration of justice	513	6,555	6,255
General government	525	6,796	5,387
General purpose fiscal assistance	1,139	6,430	6,353
Interest	8,640	135,284	129,156
Undistributed offsetting receipts	-3,796	-33,244	-32,901
Total	**81,750**	**985,789**	**945,987**

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[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

GPO 925-412

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19__*
  -*Appendix, The Budget of the United States Government, FY 19__*
  -*The United States Budget in Brief, FY 19__*
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the October 1986 Statement will be 2:00 p.m. EST, November 24, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price $27 per year (domestic), $33.75 per year (foreign)
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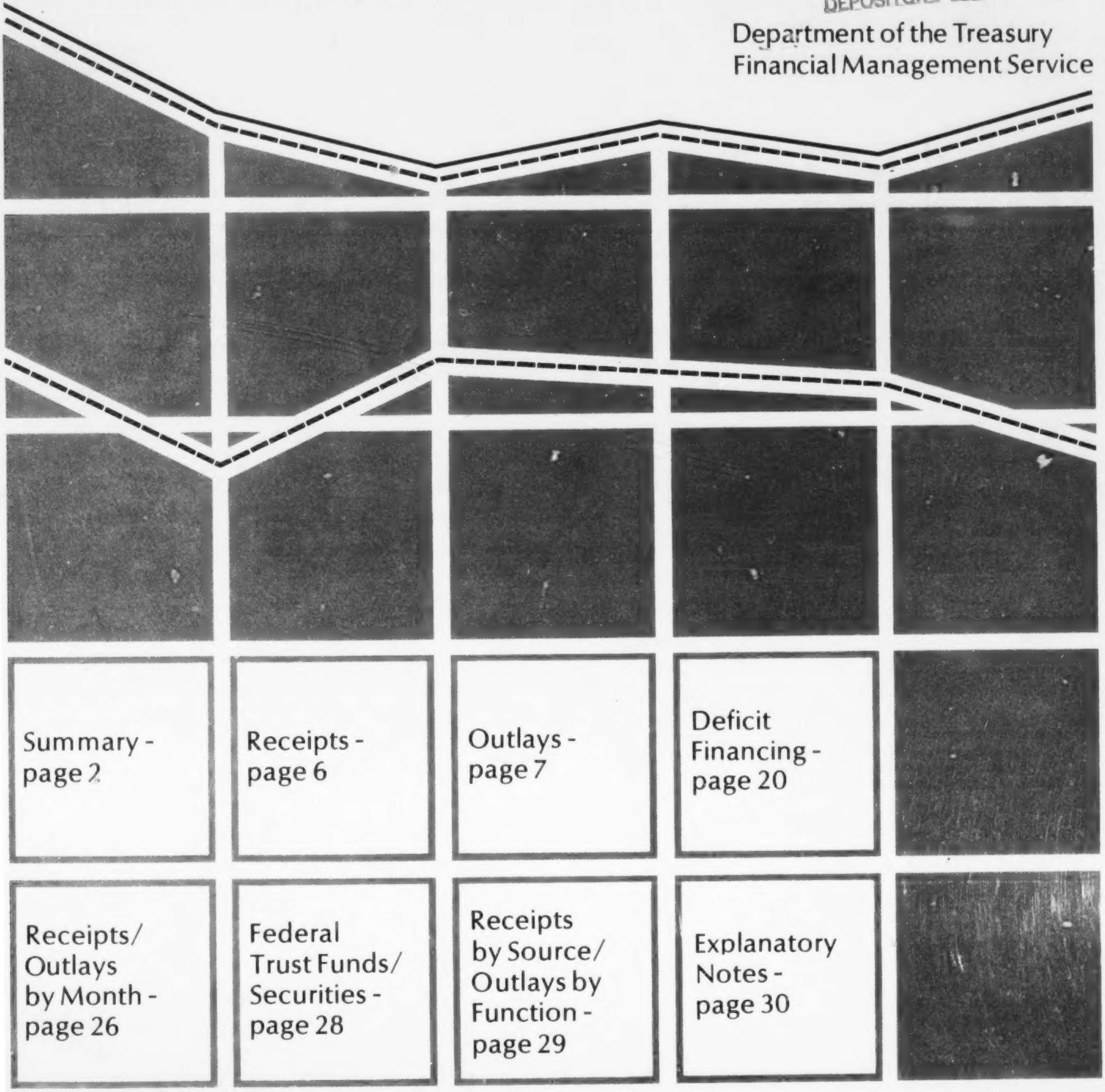
Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987 by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1986			
October	[1]$57,886	[1]$84,973	$27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date	**769,091**	**989,789**	**220,698**
FY 1987			
October	59,012	84,267	25,255
Year-to-Date	**59,012**	**84,267**	**25,255**

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[1] Includes an adjustment to prior period reporting.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1986)	Budget Estimates Next Fiscal Year (1988)[2]
Total on-budget and off-budget results:					
Total receipts	[1]$59,012	$59,012	$831,176	$57,886	
On-budget receipts	43,865	43,865	615,212	43,800	
Off-budget receipts	15,147	15,147	215,964	14,085	
Total outlays	84,267	84,267	975,090	84,973	
On-budget outlays	68,780	68,780	781,447	69,559	
Off-budget outlays	15,486	15,486	193,642	15,413	
Total surplus (+) or deficit (−)	−25,255	−25,255	−143,914	−27,087	
On-budget surplus (+) or deficit (−)	−24,915	−24,915	−166,236	−25,759	
Off-budget surplus (+) or deficit (−)	−340	−340	+22,322	−1,328	
Total on-budget and off-budget financing	25,255	25,255	143,914	27,087	
Means of financing:					
By Borrowing from the public	5,936	5,936	143,504	11,390	
By Reduction of cash and monetary assets, increase (−)	18,131	18,131	......	13,964	
By Other means	1,188	1,188	410	1,733	

[1] Based on the Mid- Session Review of the FY 1987 budget released by the Office of Management and Budget on August 6, 1986.

[2] Budget estimates for FY 1988 are not currently available.

... No transactions.

Note: Details may not add to total due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987

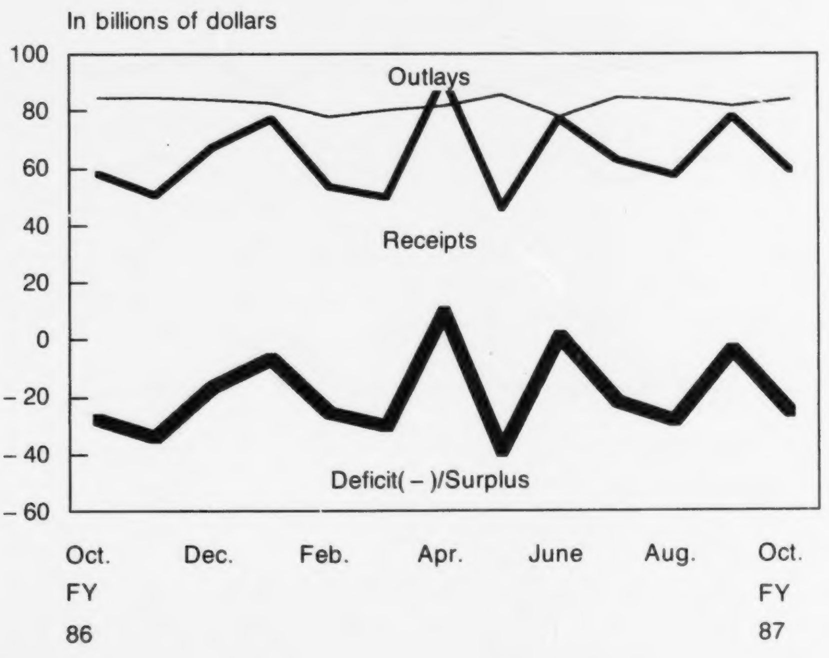

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Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1986 and 1987

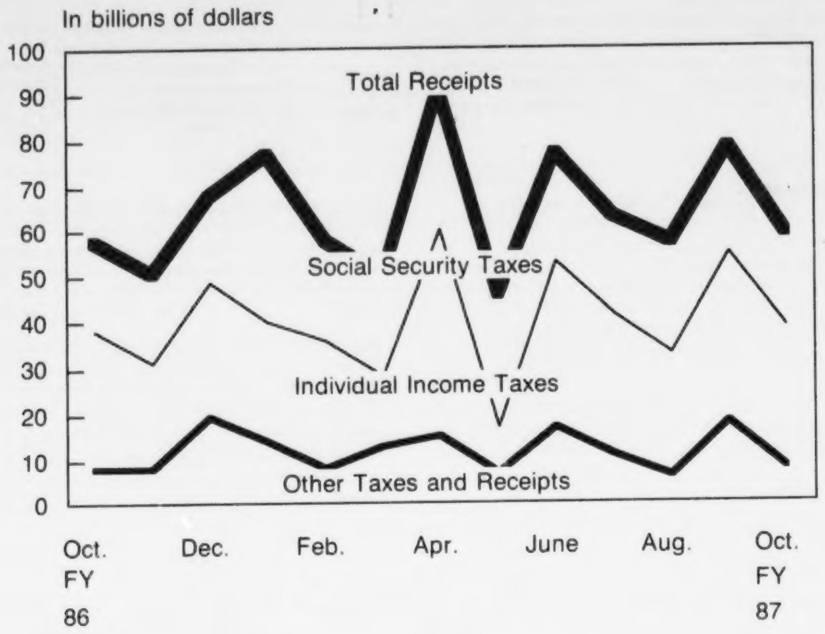

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1986 and 1987

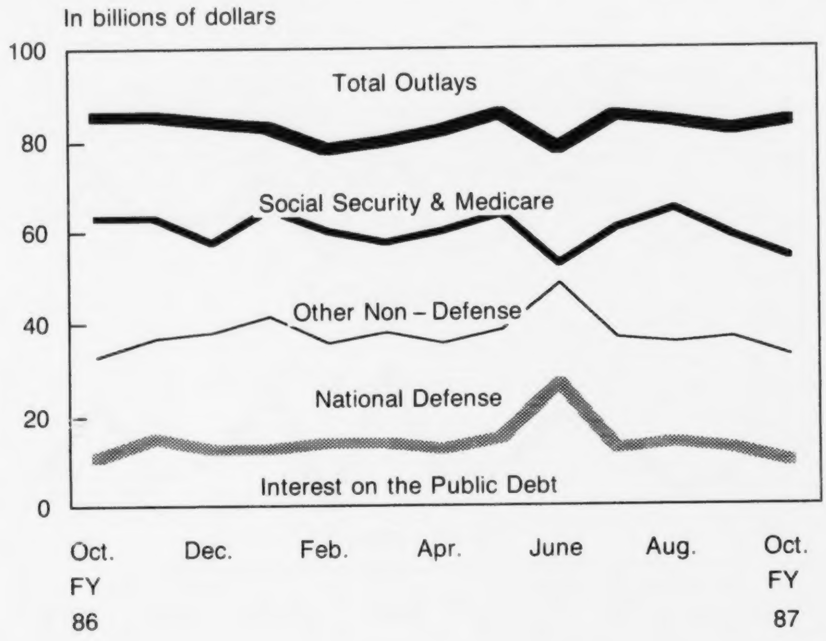

Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimate Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$31,123	$31,123	$30,596	$381,666
Corporation income taxes	540	540	1,181	74,963
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	15,147	15,147	14,085	215,964
Employment taxes and contributions (on-budget)	4,436	4,436	3,757	59,946
Unemployment Insurance	1,135	1,135	1,340	23,297
Other retirement contributions	460	460	382	5,433
Excise taxes	2,708	2,708	2,966	32,507
Estate and gift taxes	647	647	574	6,550
Customs duties	1,281	1,281	1,106	12,786
Miscellaneous receipts	1,534	1,534	1,899	18,064
Total Receipts	**59,012**	**59,012**	**57,886**	**831,176**
(On-budget)	**43,865**	**43,865**	**43,800**	**615,212**
(Off-budget)	**15,147**	**15,147**	**14,085**	**215,964**
Budget Outlays				
Legislative Branch	158	158	140	2,003
The Judiciary	73	73	98	1,202
Executive Office of the President	11	11	11	113
Funds Appropriated to the President	994	994	1,858	11,497
Department of Agriculture	5,733	5,733	5,267	42,371
Department of Commerce	166	166	163	2,102
Department of Defense—Military	22,525	22,525	21,243	274,382
Department of Defense—Civil	1,735	1,735	1,721	20,922
Department of Education	1,455	1,455	1,501	16,181
Department of Energy	839	839	1,024	10,110
Department of Health and Human Services, except Social Security	14,141	14,141	11,461	137,183
Department of Health and Human Services, Social Security	15,764	15,764	15,814	201,982
Department of Housing and Urban Development	1,312	1,312	1,418	13,746
Department of the Interior	639	639	275	4,525
Department of Justice	337	337	305	4,227
Department of Labor	1,259	1,259	1,233	23,267
Department of State	236	236	383	3,331
Department of Transportation	2,083	2,083	2,603	25,016
Department of the Treasury:				
General revenue sharing	–	–	1,126	812
Interest on the public debt	9,763	9,763	11,411	199,100
Other	−1,798	−1,798	−1,093	−18,356
Environmental Protection Agency	443	443	504	4,434
General Services Administration	−443	−443	−159	−521
National Aeronautics and Space Administration	625	625	889	7,582
Office of Personnel Management	2,026	2,026	2,071	26,691
Small Business Administration	279	279	221	144
Veterans Administration	3,484	3,484	2,126	25,959
Other independent agencies	1,663	1,663	2,367	10,046
Allowances, undistributed	....	....	....	1,378
Undistributed offsetting receipts:				
Other interest	−901	−901	....	−903
Employer share,employee retirement (on-budget)	−1,993	−1,993	−1,954	−29,964
Employers share, employee retirement (off-budget)	−251	−251	−218	−3,314
Interest received by on-budget trust funds	3,413	3,413	1,640	−29,344
Interest received by off-budget trust funds	−26	−26	−183	−5,026
Rents and royalties on the Outer Continental Shelf lands	−1,475	−1,475	−293	−4,190
Sale of major physical assets	....	....	....	−3,600
Total Outlays	**84,267**	**84,267**	**84,973**	**975,090**
(On-budget)	**68,780**	**68,780**	**69,559**	**781,447**
(Off-budget)	**15,486**	**15,486**	**15,413**	**193,642**
Surplus (+) or deficit (−)	**−25,255**	**−25,255**	**−27,087**	**−143,914**
(On-budget)	**−24,915**	**−24,915**	**−25,759**	**−166,236**
(Off-budget)	**−340**	**−340**	**−1,328**	**+22,322**

[1] Based on the Mid-Session Review of the FY 1987 Budget released by on August 6, 1986.
Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, October 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$29,556			$29,556			$29,360		
Presidential Election Campaign Fund	(**)			(**)			(**)		
Other	3,122			3,122			2,412		
Total—Individual income taxes	32,677	$1,554	$31,123	32,677	$1,554	$31,123	31,773	$1,177	$30,596
Corporation income taxes	3,219	2,679	540	3,219	2,679	540	3,383	2,202	1,181
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,294	......	12,294	12,294	......	12,294	11,257	......	11,257
Self-Employment Contributions Act taxes	......	......	......	......	......	......	109	......	109
Deposits by States	1,526	......	1,526	1,526	......	1,526	1,450	......	1,450
Total—FOASI trust fund	13,820	......	13,820	13,820	......	13,820	12,817	......	12,817
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,182	......	1,182	1,182	......	1,182	1,080	......	1,080
Self-Employment Contributions Act taxes	......	......	......	......	......	......	15	......	15
Receipts from Railroad Retirement Account	......	......	......	......	......	......	......	......	......
Deposits by States	145	......	145	145	......	145	174	......	174
Total—FDI trust fund	1,327	......	1,327	1,327	......	1,327	1,269	......	1,269
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,500	......	3,500	3,500	......	3,500	2,979	......	2,979
Self-Employment Contributions Act taxes	......	......	......	......	......	......	20	......	20
Receipts from Railroad Retirement Board	......	......	......	......	......	......	......	......	......
Deposits by States	420	......	420	420	......	420	469	......	469
Total—FHI trust fund	3,920	......	3,920	3,920	......	3,920	3,468	......	3,468
Railroad retirement accounts:									
Rail industry pension fund	280	−1	281	280	−1	281	129	−1	129
Railroad social security equivalent benefit	235	......	235	235	......	235	160	......	160
Total—Employment taxes and contributions	19,582	−1	19,583	19,582	−1	19,583	17,842	−1	17,843
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	942	......	942	942	......	942	1,027	......	1,027
Federal Unemployment Tax Act taxes	147	7	140	147	7	140	265	5	260
Railroad Unemployment Ins. Act contributions	54	......	54	54	......	54	54	......	54
Total—Unemployment trust fund	1,142	7	1,135	1,142	7	1,135	1,346	5	1,340
Federal employees retirement contributions:									
Civil service retirement and disability fund	449	......	449	449	......	449	369	......	369
Foreign service retirement and disability fund	3	......	3	3	......	3	4	......	4
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Federal employees retirement contributions	452	......	452	452	......	452	373	......	373
Other retirement contributions:									
Civil service retirement and disability fund	7	......	7	7	......	7	9	......	9
Total—Social insurance taxes and contributions	21,184	5	21,179	21,184	5	21,179	19,570	4	19,565
Excise taxes:									
Miscellaneous excise taxes[1]	1,254	29	1,225	1,254	29	1,225	1,960	71	1,889
Airport and airway trust fund	261	......	261	261	......	261	270	......	270
Highway trust fund	1,165	......	1,165	1,165	......	1,165	777	......	777
Black lung disability trust fund	56	......	56	56	......	56	30	......	30
Total—Excise taxes	2,737	29	2,708	2,737	29	2,708	3,037	71	2,966
Estate and gift taxes	662	15	647	662	15	647	594	20	574
Customs duties	1,315	35	1,281	1,315	35	1,281	1,146	40	1,106
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,425	......	1,425	1,425	......	1,425	1,762	......	1,762
All other	110	(**)	110	110	(**)	110	139	2	137
Total—Miscellaneous receipts	1,534	(**)	1,534	1,534	(**)	1,534	1,901	2	1,899
Total—Receipts	63,329	4,317	59,012	63,329	4,317	59,012	61,403	3,517	57,886
Total—On-budget	48,182	4,317	43,865	48,182	4,317	43,865	47,318	3,517	43,800
Total—Off-budget	15,147	......	15,147	15,147	......	15,147	14,085	......	14,085

[1] Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

... No Transactions.

(**) Less than $500,000.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$25	$1	$24	$25	$1	$24	$24	$1	$23
House of Representatives	39	1	38	39	1	38	42	1	40
Joint items	9	......	9	9	......	9	1	......	1
Congressional Budget Office	1	......	1	1	......	1	1	......	1
Architect of the Capitol	9	......	9	9	......	9	9	......	9
Library of Congress	15	......	15	15	......	15	21	......	21
Government Printing Office:									
Revolving fund (net)	31	......	31	31	......	31	−1	......	−1
General fund appropriations	6	......	6	6	......	6	21	......	21
General Accounting Office	20	......	20	20	......	20	21	......	21
United States Tax Court	3	......	3	3	......	3	3	......	3
Other Legislative Branch agencies	2	......	2	2	......	2	1	......	1
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions	−1	......	−1	−1	......	−1	(**)	......	(**)
Total—Legislative Branch	**159**	**1**	**158**	**159**	**1**	**158**	**143**	**2**	**140**
The Judiciary:									
Supreme Court of the United States	2	......	2	2	......	2	1	......	1
Courts of appeals, district courts, and other judicial services	24	......	24	24	......	24	91	......	91
Other	48	......	48	48	......	48	5	......	5
Total—The Judiciary	**73**	......	**73**	**73**	......	**73**	**98**	......	**98**
Executive Office of the President:									
Compensation of the President and the White House Office	3	......	3	3	......	3	3	......	3
Office of Management and Budget	4	......	4	4	......	4	4	......	4
Other	4	......	4	4	......	4	4	......	4
Total—Executive Office of the President	**11**	......	**11**	**11**	......	**11**	**11**	......	**11**
Funds Appropriated to the President:									
Disaster relief	(**)	......	(**)	(**)	......	(**)	14	......	14
International security assistance:									
Guarantee reserve fund	41	27	14	41	27	14	30	28	2
Foreign military sales credit	129	......	129	129	......	129	206	......	206
FFB direct loans	125	28	97	125	28	97	57	27	30
Economic support fund	72	......	72	72	......	72	1,304	......	1,304
Military assistance	1	......	1	1	......	1	(**)	......	(**)
Peacekeeping operations	7	......	7	7	......	7	2	......	2
Other	3	......	3	3	......	3	3	......	3
Proprietary receipts from the public	......	2	−2	......	2	−2	......	(**)	(**)
Total—International security assistance	377	57	321	377	57	321	1,602	56	1,547
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	......	......	......	......	......	......
Inter-American Development Bank	33	......	33	33	......	33	53	......	53
Other	20	......	20	20	......	20	65	......	65
International organizations and programs	40	......	40	40	......	40	11	......	11
Total—Multilateral assistance	93	......	93	93	......	93	129	......	129
Agency for International Development:									
Functional development assistance program	179	......	179	179	......	179	183	1	181
Operating expenses, Agency for International Development	29	......	29	29	......	29	48	......	48
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	......	......	......
Other	2	(**)	2	2	(**)	2	−13	1	−14
Proprietary receipts from the public	......	38	−38	......	38	−38	......	43	−43
Total—Agency for International Development	211	38	173	211	38	173	218	45	172
Trade and development program	1	......	1	1	......	1	2	......	2
Peace Corps	7	......	7	7	......	7	11	......	11
Overseas Private Investment Corporation:									
Public Enterprise Funds	−5	3	−8	−5	3	−8	−14	2	−16
FFB loan asset purchases	......	......	......	......	......	......	......	......	......
Inter-American Foundation	2	(**)	1	2	(**)	1	1	2	(**)
African Development Foundation	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—International development assistance	309	42	267	309	42	267	347	49	297

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	$238	......	$238	$238	......	238	– $121	......	– 121
Military sales programs:									
Foreign military sales trust fund	878	......	878	878	......	878	817	......	817
Other	24	$9	15	24	$9	15	7	......	7
Proprietary receipts from the public	......	726	– 726	......	726	– 726	......	$705	– 705
Other	(**)	......	(**)	(**)	......	(**)	1	......	1
Total—Funds Appropriated to the President	**1,827**	**833**	**994**	**1,827**	**833**	**994**	**2,668**	**810**	**1,858**
Department of Agriculture:									
Departmental administration	1	......	1	1	......	1	7	......	7
Agricultural Research Service	40	......	40	40	......	40	42	......	42
Cooperative State Research Service	17	......	17	17	......	17	19	......	19
Extension Service	18	......	18	18	......	18	25	......	25
Statistical Reporting Service	6	......	6	6	......	6	6	......	6
Economic Research Service	1	......	1	1	......	1	1	......	1
Foreign Agricultural Service	5	......	5	5	......	5	7	......	7
Foreign Assistance Programs	164	......	164	164	......	164	137	......	137
Agricultural Stabilization and Conservation Service	– 2	......	– 2	– 2	......	– 2	(**)	......	(**)
Federal Crop Insurance Corporation	62	11	51	62	11	51	89	14	76
Commodity Credit Corporation:									
Price support and related programs	3,785	573	3,211	3,785	573	3,211	2,933	293	2,639
National Wool Act Program	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Rural Electrification Administration:									
FFB direct loans and asset purchases	47	1	46	47	1	46	118	1	117
Other	59	93	– 34	59	93	– 34	69	83	– 14
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)	......	(**)	(**)	......	(**)	......	......	......
Rural housing insurance fund	573	351	222	573	351	222	586	271	315
Agricultural credit insurance fund	482	282	199	482	282	199	606	401	205
Rural development insurance fund	822	708	114	822	708	114	699	603	96
Rural water and waste disposal grants	17	......	17	17	......	17	26	......	26
Salaries and expenses	33	......	33	33	......	33	29	......	29
FFB loan asset purchases	......	......	......	......	......	......	......	200	– 200
Other	4	......	4	4	......	4	3	(**)	3
Total—Farmers Home Administration	1,931	1,341	590	1,931	1,341	590	1,949	1,476	473
Soil Conservation Service:									
Conservation operations	25	......	25	25	......	25	28	......	28
Watershed and flood prevention operations	21	......	21	21	......	21	23	......	23
Other	6	......	6	6	......	6	7	......	7
Animal and Plant Health Inspection Service	22	......	22	22	......	22	13	......	13
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	35	......	35	35	......	35	(**)	......	(**)
Other	13	......	13	13	......	13	22	6	16
Food Safety and Inspection Service	28	......	28	28	......	28	26	......	26
Food and Nutrition Service:									
Food stamp program	1,002	......	1,002	1,002	......	1,002	928	......	928
Nutrition assistance for Puerto Rico	......	......	......	......	......	......	68	......	68
Child nutrition programs	207	......	207	207	......	207	202	......	202
Women, infants and children programs	130	......	130	130	......	130	127	......	127
Other	17	......	17	17	......	17	14	......	14
Total—Food and Nutrition Service	1,356	......	1,356	1,356	......	1,356	1,338	......	1,338
Forest Service:									
Forest research	8	......	8	8	......	8	9	......	9
National Forests system	221	......	221	221	......	221	117	......	117
Construction	24	......	24	24	......	24	29	......	29
Forest Service permanent appropriations	5	......	5	5	......	5	158	......	158
Cooperative work	– 94	......	– 94	– 94	......	– 94	12	......	12
Other	4	......	4	4	......	4	6	......	6
Total—Forest Service	168	......	168	168	......	168	331	......	331
Other	14	2	11	14	2	11	13	3	10
Proprietary receipts from the public	......	67	– 67	......	67	– 67	......	58	– 58
Intrabudgetary transactions	......	......	......	......	......	......	......	......	......
Total—Department of Agriculture	**7,822**	**2,089**	**5,733**	**7,822**	**2,089**	**5,733**	**7,200**	**1,933**	**5,267**

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$27	$6	$21	$27	$6	$21	$32	$6	$26
Bureau of the Census	20	......	20	20	......	20	24	......	24
Economic and Statistical Analysis	5	......	5	5	......	5	5	......	5
Economic Development Assistance	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Promotion of Industry and Commerce	25	......	25	25	......	25	16	......	16
Science and technology:									
National Oceanic and Atmospheric Administration	81	1	80	81	1	80	86	1	85
Patent and Trademark Office	7	......	7	7	......	7	8	......	8
National Bureau of Standards	8	......	8	8	......	8	2	......	2
National Telecommunications and Information Administration	3	......	3	3	......	3	12	......	12
Total—Science and technology	100	1	99	100	1	99	107	1	106
Proprietary receipts from the public	......	3	−3	......	3	−3	......	15	−15
Intrabudgetary transactions	−1	......	−1	−1	......	−1	2	......	2
Total—Department of Commerce	**176**	**10**	**166**	**176**	**10**	**166**	**186**	**23**	**163**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,247	......	2,247	2,247	......	2,247	2,214	......	2,214
Department of the Navy	2,056	......	2,056	2,056	......	2,056	1,933	......	1,933
Department of the Air Force	1,769	......	1,769	1,769	......	1,769	1,676	......	1,676
Total—Military personnel	6,072	......	6,072	6,072	......	6,072	5,822	......	5,822
Operation and maintenance:									
Department of the Army	1,644	......	1,644	1,644	......	1,644	1,739	......	1,739
Department of the Navy	2,090	......	2,090	2,090	......	2,090	2,006	......	2,006
Department of the Air Force	1,880	......	1,880	1,880	......	1,880	1,900	......	1,900
Defense agencies	615	......	615	615	......	615	628	......	628
Total—Operation and maintenance	6,229	......	6,229	6,229	......	6,229	6,273	......	6,273
Procurement:									
Department of the Army	1,397	......	1,397	1,397	......	1,397	1,143	......	1,143
Department of the Navy	2,209	......	2,209	2,209	......	2,209	2,231	......	2,231
Department of the Air Force	3,009	......	3,009	3,009	......	3,009	2,395	......	2,395
Defense agencies	103	......	103	103	......	103	84	......	84
Total—Procurement	6,718	......	6,718	6,718	......	6,718	5,853	......	5,853
Research, development, test, and evaluation:									
Department of the Army	263	......	263	263	......	263	291	......	291
Department of the Navy	678	......	678	678	......	678	886	......	886
Department of the Air Force	1,185	......	1,185	1,185	......	1,185	1,080	......	1,080
Defense agencies	385	......	385	385	......	385	264	......	264
Total—Research, development, test, and evaluation	2,511	......	2,511	2,511	......	2,511	2,521	......	2,521
Military construction:									
Department of the Army	181	......	181	181	......	181	122	......	122
Department of the Navy	152	......	152	152	......	152	113	......	113
Department of the Air Force	161	......	161	161	......	161	165	......	165
Defense agencies	16	......	16	16	......	16	11	......	11
Total—Military construction	510	......	510	510	......	510	410	......	410
Family housing	233	......	233	233	......	233	240	......	240
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	137	......	137	137	......	137	173	......	173
Department of the Navy:									
FFB direct loans	......	......	......	......	......	......	(**)	41	−41
Other	226	......	226	226	......	226	55	......	55
Department of the Air Force	−190	......	−190	−190	......	−190	82	......	82
Defense agencies	−179	......	−179	−179	......	−179	−184	......	−184
Other	38	29	10	38	29	10	30	26	4
Proprietary receipts from the public	......	105	−105	......	105	−105	......	171	−171
Intrabudgetary transactions	353	......	353	353	......	353	206	......	206
Total—Department of Defense—Military	**22,659**	**134**	**22,525**	**22,659**	**134**	**22,525**	**21,482**	**239**	**21,243**

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$7	......	$7	$7	......	$7	$10	......	$10
Construction, general	70	......	70	70	......	70	81	......	81
Operation and maintenance, general	91	......	91	91	......	91	101	......	101
Flood control and coastal emergencies	20	......	20	20	......	20	50	......	50
Other	63	......	63	63	......	63	20	......	20
Proprietary receipts from the public	......	$5	-5	......	$5	-5	......	$6	-6
Total—Corps of Engineers	250	5	245	250	5	245	263	6	257
Military retirement fund:									
Payments to military retirement fund	10,524	......	10,524	10,524	......	10,524	10,500	......	10,500
Military retirement fund	1,484	......	1,484	1,484	......	1,484	1,459	......	1,459
Intrabudgetary transactions	-10,524	......	-10,524	-10,524	......	-10,524	-10,500	......	-10,500
Other	7	(**)	7	7	(**)	7	5	(**)	5
Proprietary receipts from the public	......	1	-1	......	1	-1	......	1	1
Total—Department of Defense—Civil	**1,741**	**6**	**1,735**	**1,741**	**6**	**1,735**	**1,727**	**7**	**1,721**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	307	......	307	307	......	307	348	......	348
Impact aid	7	......	7	7	......	7	4	......	4
Special programs	76	......	76	76	......	76	62	......	62
Indian education	2	......	2	2	......	2	18	......	18
Total—Office of Elementary and Secondary Education	391	......	391	391	......	391	433	......	433
Office of Bilingual Education and Minority Languages Affairs	14	......	14	14	......	14	21	......	21
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	144	......	144	144	......	144	131	......	131
Rehabilitation services and handicapped research	138	......	138	138	......	138	120	......	120
Payments to institutions for the handicapped	10	......	10	10	......	10	9	......	9
Office of Vocational and Adult Education	111	......	111	111	......	111	98	......	98
Office of Postsecondary Education:									
College housing loans	1	33	-32	1	33	-32	(**)	32	-32
Student financial assistance	495	......	495	495	......	495	448	......	448
Guaranteed student loans	84	......	84	84	......	84	180	......	180
Higher education	57	......	57	57	......	57	51	......	51
Howard University	7	......	7	7	......	7	14	......	14
Higher education facilities loans and insurance	-4	......	-4	-4	......	-4	-4	......	-4
Total—Office of Postsecondary Education	641	33	608	641	33	608	688	32	657
Office of Educational Research and Improvement	20	......	20	20	......	20	15	......	15
Departmental management	22	......	22	22	......	22	20	......	20
Proprietary receipts from the public	......	3	-3	......	3	-3	......	2	-2
Total—Department of Education	**1,491**	**36**	**1,455**	**1,491**	**36**	**1,455**	**1,534**	**33**	**1,501**
Department of Energy:									
Atomic energy defense activities	624	......	624	624	......	624	618	......	618
Energy programs:									
General science and research activities	40	......	40	40	......	40	41	......	41
Energy supply, R and D activities	211	......	211	211	......	211	247	......	247
Uranium supply and enrichment activities	49	......	49	49	......	49	147	......	147
Fossil energy research and development	23	......	23	23	......	23	15	......	15
Naval petroleum and oil shale reserves	11	......	11	11	......	11	19	......	19
Energy conservation	40	......	40	40	......	40	37	......	37
Strategic petroleum reserve	60	......	60	60	......	60	136	......	136
Federal Energy Regulatory Commission	8	......	8	8	......	8	3	......	3
Alternative fuels productions:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	32	......	32	32	......	32	21	......	21
Other	15	......	15	15	......	15	25	......	25
Total—Energy programs	488	......	488	488	......	488	690	......	690
Power Marketing Administration	99	115	-15	99	115	-15	102	97	5
Departmental administration	36	......	36	36	......	36	26	......	26
Proprietary receipts from the public	......	285	-285	......	285	-285	......	316	-316
Intrabudgetary transactions	-9	......	-9	-9	......	-9	1	......	1
Total—Department of Energy	**1,238**	**399**	**839**	**1,238**	**399**	**839**	**1,437**	**413**	**1,024**

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$31	(**)	$31	$31	(**)	$31	$33	(**)	$33
Health Resources and Services Administration:									
Public enterprise funds	-1	......	-1	-1	......	-1	8	......	8
Health resources and services[1]	1,130	......	1,130	1,130	......	1,130	111	......	111
Indian health and facilities	66	......	66	66	......	66	71	......	71
FFB loan asset purchases	......	......	......	......	......	......	......	$3	-3
Centers for Disease Control	32	......	32	32	......	32	29	......	29
National Institutes of Health:									
Cancer research	104	......	104	104	......	104	107	......	107
Heart, lung, and blood research	70	......	70	70	......	70	74	......	74
Arthritis, diabetes, and digestive and kidney diseases	41	......	41	41	......	41	47	......	47
Neurological and communicative disorders and stroke	37	......	37	37	......	37	33	......	33
Allergy and infectious diseases	37	......	37	37	......	37	31	......	31
General medical sciences	37	......	37	37	......	37	36	......	36
Child health and human development	26	......	26	26	......	26	26	......	26
Other research institutes	54	......	54	54	......	54	51	......	51
Research resources	20	......	20	20	......	20	26	......	26
Other	32	......	32	32	......	32	2	......	2
Total—National Institutes of Health	458	......	458	458	......	458	436	......	436
Alcohol, Drug Abuse, and Mental Health Administration	84	......	84	84	......	84	81	......	81
Office of Assistant Secretary for Health	19	......	19	19	......	19	15	......	15
Total—Public Health Service	1,820	(**)	1,820	1,820	(**)	1,820	784	3	780
Health Care Financing Administration:									
Grants to States for Medicaid	2,351	......	2,351	2,351	......	2,351	2,189	......	2,189
Payments to health care trust funds	1,498	......	1,498	1,498	......	1,498	1,521	......	1,521
Program management	7	......	7	7	......	7	6	......	6
Federal hospital insurance trust fund:									
Benefit payments	4,578	......	4,578	4,578	......	4,578	4,279	......	4,279
Administrative expenses and construction	60	......	60	60	......	60	61	......	61
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	......
Total—FHI trust fund	4,637	......	4,637	4,637	......	4,637	4,340	......	4,340
Federal supplementary medical ins. trust fund:									
Benefit payments	2,784	......	2,784	2,784	......	2,784	2,164	......	2,164
Administrative expenses and construction	91	......	91	91	......	91	82	......	82
Total—FSMI trust fund	2,875	......	2,875	2,875	......	2,875	2,245	......	2,245
Total—Health Care Financing Administration	11,369	......	11,369	11,369	......	11,369	10,301	......	10,301
Social Security Administration:									
Payments to social security trust funds	906	......	906	906	......	906	12	......	12
Special benefits for disabled coal miners	80	......	80	80	......	80	84	......	84
Supplemental security income program	1,658	......	1,658	1,658	......	1,658	815	......	815
Assistance payments program	1	......	1	1	......	1	881	......	881
Child support enforcement	1	......	1	1	......	1	57	......	57
Low income home energy assistance	(**)	......	(**)	(**)	......	(**)	78	......	78
Refugee and entrant assistance	2	......	2	2	......	2	31	......	31
Payments to States from receipts for child support	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Social Security Administration	2,648	......	2,648	2,648	......	2,648	1,959	......	1,959
Human Development Services:									
Social services block grants	37	......	37	37	......	37	206	......	206
Human development services	150	......	150	150	......	150	178	......	178
Family social services	79	......	79	79	......	79	66	......	66
Work incentives	2	......	2	2	......	2	9	......	9
Community services	(**)	......	(**)	(**)	......	(**)	23	......	23
Other	(**)	(**)	(**)	(**)	(**)	(**)	......	(**)	(**)
Total—Human Development Services	267	(**)	267	267	(**)	267	482	(**)	482
Departmental management	15	......	15	15	......	15	28	......	28
Proprietary receipts from the public	......	$480	-480	......	$480	-480	......	473	-473
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-1,498	......	-1,498	-1,498	......	-1,498	-1,521		-1,521
Payments for tax and other credits:									
Federal hospital insurance trust fund	......	......	......	......	......	......	......	......	......
Other	......	......	......	......	......	......	-96	......	-96
Total—Department of Health and Human Services, Except Social Security	**14,621**	**480**	**14,141**	**14,621**	**480**	**14,141**	**11,937**	**476**	**11,461**

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Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,839	......	$14,839	$14,839	......	$14,839	$13,970	......	$13,970
Administrative expenses and construction	116	......	116	116	......	116	135	......	135
Payment to railroad retirement account	......	......	......	......	......	......	......	......	....
Interest expense on interfund borrowings	......	......	......	......	......	......	119	......	119
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	....
Total—FOASI trust fund	14,956	......	14,956	14,956	......	14,956	14,224	......	14,224
Federal disability insurance trust fund:									
Benefit payments	1,662	......	1,662	1,662	......	1,662	1,570	......	1,570
Administrative expenses and construction	51	......	51	51	......	51	54	......	54
Payment to railroad retirement account	......	......	......	......	......	......	......	......	....
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	....
Total—FDI trust fund	1,713	......	1,713	1,713	......	1,713	1,625	......	1,625
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[2]	−906	......	−906	−906	......	−906	−35	......	−35
Total—Department of Health and Human Services, Social Security	**15,764**	**(**)**	**15,764**	**15,764**	**(**)**	**15,764**	**15,814**	......	**15,814**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	380	$526	−146	380	$526	−146	265	$470	−205
Housing for the elderly or handicapped fund	35	37	−2	35	37	−2	40	36	4
Other	2	6	−4	2	6	−4	1	5	−4
Rent supplement payments	2	......	2	2	......	2	2	......	2
Homeownership assistance	13	......	13	13	......	13	7	......	7
Rental housing assistance	42	......	42	42	......	42	59	......	59
Low-rent public housing	67	......	67	67	......	67	295	......	295
Lower income housing assistance	722	......	722	722	......	722	713	......	713
Other	7	......	7	7	......	7	9	......	9
Total—Housing Programs	1,269	568	701	1,269	568	701	1,391	511	880
Public and Indian Housing:									
Low-rent housing—loans and other expenses	132	4	128	132	4	128	−68	12	−80
Payments for operation of low-income housing projects	119	......	119	119	......	119	106	......	106
FFB direct loans	......	......	......	......	......	......	......	......	....
Total—Public and Indian Housing	251	4	247	251	4	247	39	12	26
Government National Mortgage Association:									
Management and liquidating functions fund	18	18	(**)	18	18	(**)	62	31	31
Guarantees of mortgage-backed securities	15	33	−18	15	33	−18	2	15	−13
Participation sales fund	13	......	13	13	......	13	16	......	16
Total—Government National Mortgage Association	47	51	−5	47	51	−5	80	46	34
Community Planning and Development:									
Public enterprise fund	4	12	−7	4	12	−7	10	11	−1
FFB direct loans	5	4	1	5	4	1	11	1	10
Community development grants	274	......	274	274	......	274	342	......	342
Urban development grants	39	......	39	39	......	39	55	......	55
Other	13	......	13	13	......	13	7	......	7
Total—Community Planning and Development	335	16	320	335	16	320	425	12	413
Management and administration	46	......	46	46	......	46	58	......	58
Other	3	......	3	3	......	3	7	......	7
Total—Department of Housing and Urban Development	**1,952**	**639**	**1,312**	**1,952**	**639**	**1,312**	**2,000**	**581**	**1,418**

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Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$39	......	$39	$39	......	$39	$45	......	$45
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Payments to States and counties for general purpose fiscal assistance	66	......	66	66	......	66	......	......	......
Other	7	......	7	7	......	7	7	......	7
Minerals Management Service	65	......	65	65	......	65	60	......	60
Office of Surface Mining Reclamation and Enforcement	24	......	24	24	......	24	27	......	27
Total—Land and minerals management	201	......	201	201	......	201	139	......	139
Water and science:									
Bureau of Reclamation:									
Construction program	81	$6	76	81	$6	76	37	$5	32
Operation and maintenance	10	......	10	10	......	10	8	......	8
Other	14	......	14	14	......	14	4	......	4
Geological Survey	35	......	35	35	......	35	23	......	23
Bureau of Mines	11	2	9	11	2	9	8	2	6
Total—Water and science	152	8	144	152	8	144	81	7	74
Fish and wildlife and parks:									
United States Fish and Wildlife Service	38	......	38	38	......	38	51	......	51
National Park Service	62	......	62	62	......	62	66	......	66
Total—Fish and wildlife and parks	100	......	100	100	......	100	118	......	118
Bureau of Indian Affairs:									
Operation of Indian programs	52	......	52	52	......	52	76	......	76
Construction	24	......	24	24	......	24	11	......	11
Indian tribal funds	17	......	17	17	......	17	-17	......	-17
Other	8	(**)	8	8	(**)	8	(**)	1	-1
Total—Bureau of Indian Affairs	102	(**)	102	102	(**)	102	70	1	69
Territorial and International Affairs:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	185	......	185	185	......	185	16	......	16
Departmental offices	32	......	32	32	......	32	7	......	[illegible]
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	......	......	......	......	......	......	......	......
Other	......	125	-125	......	125	-125	......	144	-144
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	-3	......	-3
Total—Department of the Interior	**771**	**133**	**639**	**771**	**133**	**639**	**427**	**152**	**275**
Department of Justice:									
General administration	32	......	32	32	......	32	15	......	15
United States Parole Commission	1	......	1	1	......	1	1	......	1
Legal activities	49	......	49	49	......	49	58	......	58
Interagency law enforcement	(**)	......	(**)	(**)	......	(**)	5	......	5
Federal Bureau of Investigation	98	......	98	98	......	98	97	......	97
Drug Enforcement Administration	32	......	32	32	......	32	24	......	24
Immigration and Naturalization Service	51	......	51	51	......	51	51	......	51
Federal Prison System	58	4	55	58	4	55	49	3	47
Office of Justice Programs	21	......	21	21	......	21	9	......	9
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**340**	**4**	**337**	**340**	**4**	**337**	**308**	**3**	**305**
Department of Labor:									
Employment and Training Administration:									
Program administration	3	......	3	3	......	3	4	......	4
Training and employment services	223	......	223	223	......	223	273	......	273
Community service employment for older Americans	85	......	85	85	......	85	23	......	23
Federal unemployment benefits and allowances	18	......	18	18	......	18	9	......	9
State unemployment insurance and employment service operation	-20	......	-20	-20	......	-20	-7	......	-7
Advances to the unemployment trust fund and other funds	......	......	......	......	......	......	......	......	......
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)

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Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,132	......	$1,132	$1,132	......	$1,132	$1,074	......	$1,074
State administrative expenses	208	......	208	208	......	208	200	......	200
Federal administrative expenses	−17	......	−17	−17	......	−17	8	......	8
Veterans employment and training	12	......	12	12	......	12	8	......	8
Interest on refunds of taxes	1	......	1	1	......	1	1	......	1
Repayment of advances from the general fund	......	......	......	......	......	......	......	......	......
Railroad unemployment insurance:									
Railroad unemployment benefits	18	......	18	18	......	18	16	......	16
Administrative expenses	−2	......	−2	−2	......	−2	2	......	2
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	......	......	......
Total—Unemployment trust fund	1,352	......	1,352	1,352	......	1,352	1,309	......	1,309
Total—Employment and Training Administration	1,661	......	1,661	1,661	......	1,661	1,611	......	1,611
Labor-Management Services	3	......	3	3	......	3	4	......	4
Pension Benefit Guaranty Corporation	26	$10	16	26	$10	16	18	$9	8
Employment Standards Administration:									
Salaries and expenses	10	......	10	10	......	10	16	......	16
Special benefits	−501	......	−501	−501	......	−501	−443	......	−443
Black lung disability trust fund	51	......	51	51	......	51	42	......	42
Special workers' compensation expenses	7	......	7	7	......	7	7	......	7
Occupational Safety and Health Administration	13	......	13	13	......	13	13	......	13
Mine Safety and Health Administration	11	......	11	11	......	11	8	......	8
Bureau of Labor Statistics	10	......	10	10	......	10	9	......	9
Departmental management	15	......	15	15	......	15	6	......	6
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions	−39	......	−39	−39	......	−39	−47	......	−47
Total—Department of Labor	**1,269**	**10**	**1,259**	**1,269**	**10**	**1,259**	**1,242**	**9**	**1,233**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	128	......	128	128	......	128	133	......	133
Acquisition, operation, and maintenance of buildings abroad	29	......	29	29	......	29	20	......	20
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	15	......	15
Foreign Service retirement and disability fund	21	......	21	21	......	21	20	......	20
Other	3	......	3	3	......	3	3	......	3
Total—Administration of Foreign Affairs	181	......	181	181	......	181	190	......	190
International Organizations and Conferences	6	......	6	6	......	6	140	......	140
International Commissions	1	......	1	1	......	1	3	......	3
Migration and Refugee Assistance	29	......	29	29	......	29	58	......	58
International Narcotics Control	4	......	4	4	......	4	4	......	4
Other	16	......	16	16	......	16	2	......	2
Proprietary receipts from the public	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	−15	......	−15
Total—Department of State	**236**	......	**236**	**236**	......	**236**	**383**	......	**383**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,098	......	1,098	1,098	......	1,098	1,529	......	1,529
Other	−1	......	−1	−1	......	−1	3	1	1
Other programs	2	......	2	2	......	2	23	......	23
Total—Federal Highway Administration	1,099	......	1,099	1,099	......	1,099	1,554	1	1,553
National Highway Traffic Safety Administration:									
Operations and research	7	......	7	7	......	7	6	......	6
Trust fund share of highway safety programs	14	......	14	14	......	14	9	......	9
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)

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Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$4	(**)	$4	$4	(**)	$4	(**)	(**)	(**)
Northeast corridor improvement program	9	......	9	9	......	9	$15	......	$15
Grants to National Railroad Passenger Corporation	(**)	......	(**)	(**)	......	(**)	88	......	88
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	6	......	6	6	......	6	7	......	7
Total—Federal Railroad Administration	19	(**)	19	19	(**)	19	110	(**)	109
Urban Mass Transportation Administration:									
Formula grants	99	......	99	99	......	99	79	......	79
Discretionary grants	44	......	44	44	......	44	104	......	104
Other	86	......	86	86	......	86	83	......	83
Federal Aviation Administration:									
Operations	225	......	225	225	......	225	201	......	201
Other	2	......	2	2	......	2	4	......	4
Airport and airway trust fund:									
Grants-in-aid for airports	113	......	113	113	......	113	73	......	73
Facilities and equipment	51	......	51	51	......	51	35	......	35
Research, engineering and development	20	......	20	20	......	20	32	......	32
Operations	......	......	......	......	......	......	(**)	......	(**)
Total—Airport and airway trust fund	184	......	184	184	......	184	139	......	139
Total—Federal Aviation Administration	411	......	411	411	......	411	344	......	344
Coast Guard:									
Operating expenses	161	......	161	161	......	161	145	......	145
Acquisition, construction, and improvements	34	......	34	34	......	34	41	......	41
Retired pay	30	......	30	30	......	30	26	......	26
Other	16	(**)	16	16	(**)	16	12	(**)	11
Total—Coast Guard	241	(**)	241	241	(**)	241	224	(**)	223
Maritime Administration:									
Public enterprise funds	27	$6	21	27	$6	21	88	$40	48
Operating-differential subsidies	21	......	21	21	......	21	29	......	29
Other	5	......	5	5	......	5	5	......	5
Other	24	1	23	24	1	23	15	1	14
Proprietary receipts from the public	......	7	-7	......	7	-7	......	5	-5
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Department of Transportation	**2,097**	**14**	**2,083**	**2,097**	**14**	**2,083**	**2,651**	**48**	**2,603**
Department of the Treasury:									
Departmental offices	20	......	20	20	......	20	-43	......	-43
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	(**)	......	(**)	1	......	1
General revenue sharing	(**)	......	(**)	(**)	......	(**)	1,126	......	1,126
Federal Law Enforcement Training Center	(**)	......	(**)	(**)	......	(**)	-1	......	-1
Financial Management Service:									
Salaries and expenses	14	......	14	14	......	14	18	......	18
Claims, judgements, and relief acts	28	......	28	28	......	28	22	......	22
Energy security reserve	9	......	9	9	......	9	2	......	2
Other	14	......	14	14	......	14	25	......	25
Total—Financial Management Service	65	......	65	65	......	65	66	......	66
Federal Financing Bank:									
Oregon veterans housing	......	......	......	......	......	......	......	......	......
Other	391	548	-156	391	548	-156	1,176	1,223	-47
Bureau of Alcohol, Tobacco and Firearms	11	......	11	11	......	11	13	......	13
United States Customs Service	54	......	54	54	......	54	51	......	51
Bureau of Engraving and Printing	-4	......	-4	-4	......	-4	-7	......	-7
United States Mint	18	......	18	18	......	18	9	......	9
Bureau of the Public Debt	10	......	10	10	......	10	11	......	11

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Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$14	......	$14	$14	......	$14	$9	......	$9
Processing tax returns	101	......	101	101	......	101	87	......	87
Examinations and appeals	110	......	110	110	......	110	111	......	111
Investigation, collection and taxpayer service	82	......	82	82	......	82	85	......	85
Payment where credit exceeds liability for tax	6	......	6	6	......	6	......	......	......
Refunding internal revenue collections, interest	185	......	185	185	......	185	187	......	187
Internal revenue collections for Puerto Rico	26	......	26	26	......	26	27	......	27
Other	(**)	(**)	(**)	(**)	(**)	(**)	1	......	1
Total—Internal Revenue Service	524	(**)	524	524	(**)	524	506	......	506
United States Secret Service	26	......	26	26	......	26	25	......	25
Comptroller of the Currency	19	$6	14	19	$6	14	14	$1	13
Interest on the public debt:									
Public issues (accrual basis)	12,938	......	12,938	12,938	......	12,938	12,632	......	12,632
Special issues (cash basis)	-3,175	......	[3] -3,175	-3,175	......	-3,175	-1,221	......	-1,221
Total—Interest on the public debt	9,763	......	9,763	9,763	......	9,763	11,411	......	11,411
Proprietary receipts from the public	......	41	-41	......	41	-41	......	329	-329
Receipts from off-budget Federal entities	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions	-2,339	......	-2,339	-2,339	......	-2,339	-1,361	......	-1,361
Total—Department of the Treasury	**8,559**	**594**	**7,965**	**8,559**	**594**	**7,965**	**12,999**	**1,554**	**11,445**
Environmental Protection Agency:									
Salaries and expenses	60	......	60	60	......	60	52	......	52
Research and development	18	......	18	18	......	18	15	......	15
Abatement, control, and compliance	47	......	47	47	......	47	31	......	31
Construction grants	286	......	286	286	......	286	368	......	368
Hazardous substance response trust fund	34	......	34	34	......	34	38	......	38
Other	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Proprietary receipts from the public	......	1	-1	......	1	-1	......	(**)	(**)
Intrabudgetary transactions	......	......	......	......	......	......	......	......	......
Total—Environmental Protection Agency	**445**	**1**	**443**	**445**	**1**	**443**	**504**	**(**)**	**504**
General Services Administration:									
Real property activities:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Federal buildings fund	-348	......	-348	-348	......	-348	-192	......	-192
Personal property activities	-41	......	-41	-41	......	-41	40	......	40
Information Resources Management Service	-65	......	-65	-65	......	-65	-6	......	-6
Federal property resources activities	4	......	4	4	......	4	9	......	9
General Activities	10	......	10	10	......	10	14	......	14
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	2	-2
Other	......	3	-3	......	3	-3	......	23	-23
Total—General Services Administration	**-439**	**4**	**-443**	**-439**	**4**	**-443**	**-134**	**25**	**-159**
National Aeronautics and Space Administration:									
Research and development	95	......	95	95	......	95	265	......	265
Space flight, control, and data communications:									
FFB direct loans	-79	......	-79	-79	......	-79	......	......	......
Other	486	......	486	486	......	486	512	......	512
Construction of facilities	12	......	12	12	......	12	12	......	12
Research and program management	111	......	111	111	......	111	100	......	100
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**625**	......	**625**	**625**	......	**625**	**889**	......	**889**
Office of Personnel Management:									
Salaries and expenses	13	......	13	13	......	13	11	......	11
Government payment for annuitants, employees health benefits	101	......	101	101	......	101	127	......	127
Payment to civil service retirement and disability fund	......	......	......	......	......	......	(**)	......	(**)
Civil service retirement and disability fund	1,992	......	1,992	1,992	......	1,992	1,974	......	1,974
Employees health benefits fund	471	537	-66	471	537	-66	517	547	-30
Employees life insurance fund	78	84	-6	78	84	-6	63	76	-13
Retired employees health benefits fund	1	1	(**)	1	1	(**)	1	1	(**)
Other	-5	......	-5	-5	......	-5	3	......	3
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	......	......	......	......	......	......	(**)	......	(**)
Other	-3	......	-3	-3	......	-3	-3	......	-3
Total—Office of Personnel Management	**2,648**	**622**	**2,026**	**2,648**	**622**	**2,026**	**2,695**	**624**	**2,071**

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$236	$89	$147	$236	$89	$147	$84	$80	$3
Disaster loan fund	170	58	112	170	58	112	196	53	143
Other	2	2	(**)	2	2	(**)	7	1	5
Salaries and expenses	24	......	24	24	......	24	24	......	24
FFB direct loans	14	18	-4	14	18	-4	54	9	45
FFB asset purchases	......	1	-1	......	1	-1	......	1	-1
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Small Business Administration	**446**	**168**	**279**	**446**	**168**	**279**	**365**	**144**	**221**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	166	93	73	166	93	73	158	204	-46
Direct loan revolving fund	1	5	-3	1	5	-3	2	5	-3
Other	45	45	(**)	45	45	(**)	39	30	9
Compensation and pensions	2,326	......	2,326	2,326	......	2,326	1,174	......	1,174
Readjustment benefits	93	......	93	93	......	93	62	......	62
Medical care	732	......	732	732	......	732	698	......	698
Medical and prosthetic research	15	......	15	15	......	15	15	......	15
General operating expenses	150	......	150	150	......	150	140	......	140
Construction projects	46	......	46	46	......	46	49	......	49
Post-Vietnam era veterans education account	35	......	35	35	......	35	15	......	15
Insurance funds:									
National service life	83	......	83	83	......	83	88	......	88
United States government life	3	......	3	3	......	3	4	......	4
Veterans special life	5	4	(**)	5	4	(**)	5	5	(**)
Other	32	......	32	32	......	32	13	......	13
Proprietary receipts from the public:									
National service life	......	37	-37	......	37	-37	......	39	-39
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	-30	......	30	-30	......	22	-22
Intrabudgetary transactions	-34	......	-34	-34	......	-34	-31	......	-31
Total—Veterans Administration	**3,697**	**213**	**3,484**	**3,697**	**213**	**3,484**	**2,432**	**305**	**2,126**
Independent agencies:									
Action	14	......	14	14	......	14	12	......	12
Board for International Broadcasting	35	......	35	35	......	35	(**)	......	(**)
Consumer Product Safety Commission	2	......	2	2	......	2	3	......	3
Corporation for Public Broadcasting	200	......	200	200	......	200	160	......	160
District of Columbia:									
Federal payment	133	......	133	133	......	133	491	......	491
Proprietary receipts from the public	......	......	......	......	......	......	......	35	-35
Equal Employment Opportunity Commission	13	......	13	13	......	13	13	......	13
Export-Import Bank of the United States	73	333	-259	73	333	-259	285	253	31
Federal Communications Commission	9	......	9	9	......	9	8	......	8
Federal Deposit Insurance Corporation	454	381	73	454	381	73	993	205	788
Federal Emergency Management Agency:									
Public enterprise funds	14	51	-37	14	51	-37	34	27	7
Salaries and expenses	9	......	9	9	......	9	9	......	9
Emergency management and planning assistance	39	......	39	39	......	39	28	......	28
Emergency food distribution and shelter program	......	......	......	......	......	......	20	......	20
Other	......	......	......	......	......	......	......	......	......
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	-6	4	-11	-6	4	-11	3	3	(**)
Federal Savings and Loan Insurance Corp. fund	256	96	160	256	96	160	48	336	-288
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	5	......	5	5	......	5	5	......	5
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	......	......	......	......	......	......
Appalachian Regional Commission	13	(**)	13	13	(**)	13	22	(**)	22
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(*)
Interstate Commerce Commission	4	......	4	4	......	4	3	......	3
Legal Services Corporation	25	......	25	25	......	25	26	......	26
Merit Systems Protection Board	2	......	2	2	......	2	1	......	1
National Archives and Record Administration	8	......	8	8	......	8	13	......	13
National Credit Union Administration:									
Central liquidity facility	19	17	2	19	17	2	17	20	-3
Other	17	7	10	17	7	10	-1'	11	-11

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	......	$14	$14	......	$14	$21	......	$21
National Endowment for the Humanities	9	......	9	9	......	9	11	......	11
Institute of Museum Services	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
National Labor Relations Board	12	......	12	12	......	12	12	......	12
National Science Foundation	129	......	129	129	......	129	100	......	100
National Transportation Safety Board	2	......	2	2	......	2	2	......	2
NuclearRegulatory Commission	36	......	36	36	......	36	34	......	34
Panama Canal Commission	51	$36	16	51	$36	16	30	$37	-7
Postal Service:									
Public Enterprise Funds	2,946	3,103	-157	2,946	3,103	-157	2,844	2,960	-116
Payment to the Postal Service Fund	173	......	173	173	......	173	196	......	196
Railroad Retirement Board:									
Federal windfall subsidy	32	......	32	32	......	32	33	......	33
Federal payment to the railroad retirement accounts	100	......	100	100	......	100	(**)	......	(**)
Milwaukee railroad restructuring, administration	(**)	......	(**)	(**)	......	(**)	1	......	1
Railroad retirement accounts:									
Social security equivalent benefit account	317	......	317	317	......	317	310	......	310
Benefits payments and claims	188	......	188	188	......	188	180	......	180
Advances to the railroad retirement account from the FOASI trust fund	-62	......	-62	-62	......	-62	......	......	......
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-4	......	-4	(**)	......	(**)
Disbursements for the payment of FOASI benefits	62	......	62	62	......	62	56	......	56
Disbursements for the payment of FDI benefits	4	......	4	4	......	4	4	......	4
Administrative expenses	5	......	5	5	......	5	3	......	3
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	......	......	......	......	......	......
Interest on advances to railroad accounts	......	......	......	......	......	......	......	......	......
Federal payments to the railroad social security equivalent benefit account	......	......	......	......	......	......	......	......	......
Federal payments to the rail industry pension fund	67	......	67	67	......	67	......	......	......
Total—Railroad Retirement Board	709	......	709	709	......	709	587	......	587
Securities and Exchange Commission	10	......	10	10	......	10	7	......	7
Smithsonian Institution	22	......	22	22	......	22	21	......	21
Tennessee Valley Authority:									
FFB direct loans	7	......	7	7	......	7	19	15	4
Other	558	410	148	558	410	148	497	406	91
United States Information Agency	66	(**)	66	66	(**)	66	63	(**)	63
United States Railway Association	(**)	......	(**)	(**)	......	(**)	(**)		(**)
United States Synthetic Fuels Corp	......	......	......	......	......	......	2	2	......
Other independent agencies	26	7	19	26	7	19	40	2	37
Total—Independent agencies	**6,106**	**4,444**	**1,663**	**6,106**	**4,444**	**1,663**	**6,680**	**4,313**	**2,367**
Undistributed offsetting receipts:									
Other interest	......	901	[4] -901	......	901	901	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Department of Defense—Civil:									
Education Benefits fund	-26	......	-26	-26	......	-26	-19	......	-19
Military retirement fund	-1,444	......	-1,444	-1,444	......	-1,444	-1,427	......	-1,427
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-229	......	-229	-229	......	-229	-199	......	-199
Federal disability insurance trust fund (OFF-BUDGET)	-22	......	-22	-22	......	-22	-19	......	-19
Federal hospital insurance trust fund	-136	......	-136	-136	......	-136	-117	......	-117
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-3	......	-3	-4	......	-4
Office of Personnel Management:									
Civil Service retirement and disability fund	-384	......	-384	-384	......	-384	-387	......	-387
Subtotal	-2,244	......	-2,244	-2,244	......	-2,244	-2,172	......	-2,172

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	(**)	......	(**)	......	......	......
Department of Defense—Civil:									
Education benefits fund	$5	......	$5	$5	......	$5	$3	......	$3
Military retirement fund	3,473	......	[3]3,473	3,473	......	3,473	1,758	......	1,758
Soldiers' and Airmen's Home permanent fund	......	......	......	......	......	......	......	......	......
Corps of Engineers	8	......	8	8	......	8	-6	......	-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-20	......	-20	-20	......	-20	-157	......	-157
Federal disability insurance trust fund (OFF-BUDGET)	-6	......	-6	-6	......	-6	-26	......	-26
Federal hospital insurance trust fund	-7	......	-7	-7	......	-7	-6	......	-6
Federal supplementary medical insurance trust fund	-25	......	-25	-25	......	-25	-37	......	-37
Department of Labor:									
Unemployment trust fund	-8	......	-8	-8	......	-8	13	......	13
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Department of Transportation:									
Airport and airway trust fund	......	......	......	......	......	......	(**)	......	(**)
Highway trust fund	-1	......	-1	-1	......	-1	-8	......	-8
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	......	......	......	-1	......	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	1	......	1	1	......	1	-49	......	-49
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
National service life insurance fund	-2	......	-2	-2	......	-2	-2	......	-2
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-25	......	-25	-25	......	-25	-22	......	-22
Other	-3	......	-3	-3	......	-3	-2	......	-2
Subtotal	3,390	......	[3]3,390	3,390	......	3,390	1,457	......	1,457
Unrealized Discount on trust fund investments	-3	......	-3	-3	......	-3	(**)	......	(**)
Rents and royalties on the Outer Continental Shelf lands	......	$1,475	[4]-1,475	......	$1,475	-1,475	......	$293	-293
Total—Undistributed offsetting receipts	**1,143**	**2,376**	**-1,234**	**1,143**	**2,376**	**-1,234**	**715**	**293**	**-1,008**
Total outlays	**97,478**	**13,211**	**84,267**	**97,478**	**13,211**	**84,267**	**96,960**	**11,987**	**84,973**
Total on-budget	**81,991**	**13,211**	**68,780**	**81,991**	**13,211**	**68,780**	**81,547**	**11,987**	**69,559**
Total off-budget	**15,486**	**(**)**	**15,486**	**15,486**	**(**)**	**15,486**	**15,413**	**(**)**	**15,413**
Total surplus (+) or deficit(-)			**-25,255**			**-25,255**			**-27,087**
Total on-budget			**-24,915**			**-24,915**			**-25,759**
Total off-budget			**-340**			**-340**			**-1,328**

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$4,371	$2,719
Receipts from off-budget Federal entities	....	....
Intrabudgetary transactions	13,790	14,120
Total receipts offset against outlays	18,161	16,839

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[1] Effective October 1, 1986, includes activity for the new Family Support Administration. This activity was formerly reported by the Social Security Administration.

[2] Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] Includes a purchase of trust fund securities at a premium.

[4] Under the provisions of Public Law 99-272, the remaining $2,829 million of $6.6 billion of escrowed Outer Continental Shelf Lands funds were distributed in October. Louisiana received $641 million in bonuses, royalities and interest. Federal Government accounts received $1,287 million in bonuses and royalities and $901 million in interest.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (–) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$13,666	$13,666	–$1	$2,110,304	$2,110,304	$2,123,970
Federal Financing Bank	....	....	8,747	15,000	15,000	15,000
Total public debt securities	13,666	13,666	8,746	2,125,304	2,125,304	2,138,970
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	–195	–195	–5	4,217	4,217	4,023
Total federal securities	13,471	13,471	8,741	2,129,522	2,129,522	2,142,993
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	7,535	7,535	–2,649	383,919	383,919	391,455
Total borrowing from the public	5,936	5,936	11,390	1,745,602	1,745,602	1,751,538
Accrued interest payable to the public	4,774	4,774	4,562	29,481	29,481	34,254
Allocations of special drawing rights	–131	–131	60	5,945	5,945	5,814
Deposit funds	[1] –3,164	–3,164	–530	10,944	10,944	7,780
Miscellaneous liability accounts (includes checks outstanding etc.)	–53	–53	–2,022	16,477	16,477	16,423
Total liability accounts	**7,361**	**7,361**	**13,461**	**1,808,448**	**1,808,448**	**1,815,809**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: [2]						
Federal Reserve account	–5,023	–5,023	–2,645	7,514	7,514	2,491
Tax and loan note accounts	–12,744	–12,744	–12,592	23,870	23,870	11,126
Balance	–17,767	–17,767	–15,237	31,384	31,384	13,617
Special drawing rights:						
Total holdings	–205	–205	79	8,295	8,295	8,090
SDR certificates issued to Federal Reserve Banks	....	....	–100	–5,018	–5,018	–5,018
Balance	–205	–205	–21	3,277	3,277	3,072
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	–480	–480	220	2,043	2,043	1,563
Letter of credit issued to IMF	–79	–79	17	–10,489	–10,489	–10,568
Dollar deposits with the IMF	6	6	8	–64	–64	–59
Receivable/payable (–) for interim maintenance of value adjustments	242	242	–99	–331	–331	–89
Balance	–312	–312	147	10,858	10,858	10,547
Loans to International Monetary Fund	–26	–26	12	1,047	1,047	1,021
Other cash and monetary assets	179	179	1,135	11,317	11,317	11,496
Total cash and monetary assets	–18,131	–18,131	–13,964	57,883	57,883	39,752
Miscellaneous asset accounts	273	273	382	17,738	17,738	18,011
Total asset accounts	**–17,857**	**–17,857**	**–13,582**	**75,621**	**75,621**	**57,763**
Excess of liabilities (+) or assets (–)	**+25,219**	**+25,219**	**+27,043**	**+1,732,827**	**+1,732,827**	**+1,758,046**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	36	36	44	....	....	36
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (–)]	**+25,255**	**+25,255**	**+27,087**	**+1,732,827**	**+1,732,827**	**+1,758,082**

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[1] Under the provisions of Public Law 99-272, the remaining $2.829 million of $6.6 billion of escrowed Outer Continental Shelf Lands funds were distributed from Deposit Funds in October. Louisiana received $641 million in bonuses, royalities and interest, Federal Government Accounts received $1,287 in bonuses and royalities and $901 million in interest.

[2] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Opeating cash is presented on a modified cash basis deposits are reflected, as received: and withdraw are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,732,827	$1,732,827	$1,512,576
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,732,827	1,732,827	1,512,576
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	25,255	25,255	27,087
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)	25,255	25,255	27,087
Total—on-budget (Table 2)	24,915	24,915	25,759
Total—off-budget (Table 2)	340	340	1,328
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−36	−36	−44
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	....	....
Total—transactions not applied to current year's surplus or deficit	−36	−36	−44
Excess of liabilities close of period	**1,758,046**	**1,758,046**	**1,539,619**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, October 1986 and Other Periods (in millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	(**)	(**)	$6	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	–$1	–$1	–$3	37	37	36
Department of Housing and Urban Development:						
Federal Housing Administration	7	7	–1	117	117	123
Department of the Interior:						
Bureau of Land Management	(**)	(**)	(**)	15	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	....	....	....	3	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	–200	–200	....	1,625	1,625	1,425
Total agency securities	**–195**	**–195**	**–5**	**4,217**	**4,217**	**4,023**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-$13,426	-$13,426	-$6,638	$24,800	$24,800	$11,374
Commerce, Fishing Vessels, NOAA	...	...	...	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	...	...	...	76	76	76
Federal Financing Bank	498	498	-8,696	141,598	141,598	142,096
Federal Housing Administration:						
General insurance	...	...	...	1,396	1,396	1,396
Special risk insurance	...	...	...	1,912	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	...	...	...	52	52	52
Rural Communication Development Fund	...	...	1	25	25	25
Rural Electrification Administration	39	39	62	7,865	7,865	7,904
Rural Telephone Bank	...	...	...	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	-2,140	-2,140	-1,700	4,276	4,276	2,136
Agricultural credit insurance fund	-945	-945	-815	8,065	8,065	7,120
Rural development insurance fund	-345	-345	-210	1,861	1,861	1,516
Federal Crop Insurance Corp	...	...	...	113	113	113
Secretary of Education:						
College housing loans	...	...	...	2,587	2,587	2,587
Secretary of Energy:						
Alternative fuel production, DOE	...	...	...	...	...	...
Bonneville Power Administration	...	...	...	1,459	1,459	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	275	275	250	5,351	5,351	5,626
Low-Rent Public housing	100	100	96	[1] ...	[1] ...	100
Urban renewal fund	...	...	...	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	...	...	2,128	2,128	2,128
Railroad retirement social security equivalent fund	189	189	168	2,003	2,003	2,192
Secretary of Transportation:						
Aircraft purchase loan guarantee program	...	...	1	17	17	17
Federal ship revolving fund	10	10	70	1,375	1,375	1,385
Railroad revitalization and improvement	...	...	...	12	12	12
Rail service assistance	...	...	...	...	...	...
Regional rail reorganization	...	...	...	96	96	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	-15,745	-15,745	-17,411	209,978	209,978	194,233
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	...	...	...	14,268	14,268	14,268
National Credit Union Administration	2	2	-3	104	104	104
Postal Service	...	...	...	2,854	2,854	2,854
Tennessee Valley Authority	438	438	-87	15,077	15,077	15,515
U.S. Railway Association	...	...	...	74	74	74
Total borrowing from the Federal Financing Bank	440	440	-90	32,377	32,377	32,815

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[1] Pursuant to Public law 99-272, dated Sept. 30, 1986 all outstanding borrowings for Low Rent Public housing were cancelled.

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	....	....	....	$4	$4	$4
Department of Commerce	-$1	-$1	$5	12	12	11
Department of Energy	43	43	41	1,423	1,423	1,465
Department of Health and Human Services	5	5	(**)	7	7	12
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	153	153	127	5,525	5,525	5,678
Agency securities	(**)	(**)	....	134	134	134
Government National Mortgage Association:						
Management and liquidating functions fund::						
Public debt securities	-1	-1	-128	417	417	416
Agency securities	(**)	(**)	-2	74	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	17	17	12	1.301	1,301	1,318
Agency securities	....	....	....	9	9	9
Participation sales fund:						
Public debt securities	-16	-16	-13	2,243	2,243	2,227
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	....	....	....	....	....	....
Department of the Interior	-2,831	-2,831	(**)	4,006	4,006	1,176
Department of Labor	-16	-16	-8	409	409	393
Department of Transportation	2	2	2	146	146	148
Department of the Treasury	8	8	-2,071	481	481	489
Veterans Administration:						
Veterans reopened insurance fund	-2	-2	-4	608	608	606
Independent agencies:						
Export-Import Bank of the United States	-233	-233	-8	124	124	-108
Federal Emergency Management Agency:						
National insurance development fund	40	40	-14	....	....	40
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-180	-180	286	4,717	4,717	4,538
Agency securities	....	....	....	67	67	67
Postal Service	-206	-206	578	3,803	3,803	3,598
National Credit Union Administration	-25	-25	13	1,383	1,383	1,359
Other	11	11	23	1,236	1,236	1,247
Total public debt securities	-3,233	-3,233	-1,159	27,848	27,848	24,615
Total agency securities	(**)	(**)	-2	296	296	296
Total Federal funds	**-3,233**	**-3,233**	**-1,161**	**28,144**	**28,144**	**24,911**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	....	(**)	2	2	2
Library of Congress	....	....	....	1	1	1
The Judiciary:						
Judicial survivors annuity fund	-1	-1	(**)	113	113	112
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	(**)	4	4	4
Department of Commerce	....	....	(**)	....	....	....
Department of Defense—Military	-1	-1	1	9	9	7
Department of Defense—Civil	6,997	6,997	6,682	20,870	20,870	27,866
Other	16	16	15	484	484	500
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-56	-56	-11,957	36,948	36,948	36,892
Federal disability insurance trust fund	-251	-251	-1,366	8,335	8,335	8,085
Federal hospital insurance trust fund:						
Public debt securities	-450	-450	-574	37,885	37,885	37,435
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	-740	-740	-1,170	9,424	9,424	8,684
Other	1	1	(**)	40	40	41

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	−$25	−$25	−$9	$158	$158	$133
Department of Labor:						
Unemployment trust fund	−203	−203	−183	21,240	21,240	21,037
Other	−7	−7	−1	34	34	28
Department of State:						
Foreign service retirement and disability fund	−11	−11	13	2,940	2,940	2,929
Other	...	...	...	...	...	...
Department of Transportation:						
Airport and airway trust fund	213	213	237	8,596	8,596	8,810
Highway trust fund	1,113	1,113	94	11,499	11,499	12,613
Other	(**)	(**)	(**)	4	4	4
Department of the Treasury	−50	−50	−7	428	428	378
Environmental Protection Agency	−4	−4	(**)	294	294	291
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	4,171	4,171	7,433	154,045	154,045	158,215
Agency securities	...	...	...	175	175	175
Employees health benefits fund	63	63	34	1,417	1,417	1,481
Employees life insurance fund	7	7	14	7,401	7,401	7,408
Retired employees health benefits fund	...	...	(**)	5	5	5
Veterans Administration:						
Government life insurance fund	−3	−3	−3	245	245	242
National service life insurance:						
Public debt securities	−39	−39	−34	9,633	9,633	9,594
Agency securities	...	...	...	135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	1,014	1,014	1,014
General Post Fund National Homes	(**)	(**)	1	19	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	−68	−68	−768	15,856	15,856	15,788
Harry S. Truman Memorial Scholarship Trust Fund	...	...	...	44	44	44
Japan-United States Friendship Commission	(**)	(**)	−3	17	17	17
Railroad Retirement Board	95	95	66	5,998	5,998	6,093
Other	1	1	−1	5	5	6
Total public debt securities	10,768	10,768	−1,487	355,011	355,011	365,779
Total agency securities	...	...	...	765	765	765
Total trust funds	**10,768**	**10,768**	**−1,487**	**355,776**	**355,776**	**366,544**
Grand total	**7,535**	**7,535**	**−2,649**	**383,919**	**383,919**	**391,455**

... No transactions.
(**)Less than $500,000.
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	$31,123												$31,123	$30,596
Corporation income taxes	540												540	1,181
Social insurance taxes and contributions:														
Employment taxes and contributions	19,583												19,583	17,843
Unemployment insurance	1,135												1,135	1,340
Other retirement contributions	460												460	382
Excise taxes	2,708												2,708	2,966
Estate and gift taxes	647												647	574
Customs duties	1,281												1,281	1,106
Miscellaneous receipts	1,534												1,534	1,899
Total—budget receipts this year	**59,012**												**59,012**	.....
(On-budget)	**43,865**												**43,865**	.....
(Off-budget)	**15,147**												**15,147**	.....
Total—budget receipts prior year	*57,886*												......	*57,886*
(On-budget)	*43,800*												......	*43,800*
(Off-budget)	*14,085*												......	*14,085*
Outlays														
Legislative Branch	158												158	140
The Judiciary	73												73	98
Executive Office of the President	11												11	11
Funds Appropriated to the President:														
International security assistance	321												321	1,547
International development assistance	267												267	297
Other	406												406	14
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	3,376												3,376	2,777
Other	2,358												2,358	2,490
Department of Commerce	166												166	163
Department of Defense:														
Military:														
Department of the Army	6,019												6,019	5,643
Department of the Navy	7,476												7,476	7,260
Department of the Air Force	7,850												7,850	7,294
Defense agencies	1,181												1,181	1,046
Total Military	22,525												22.525	21,243
Civil	1,735												1,735	1,721
Department of Education	1,455												1,455	1,501
Department of Energy	839												839	1,024
Department of Health and Human Services:														
Human Development Services	267												267	482
Health Care Financing Administration:														
Grants to States for Medicaid	2,351												2,351	2,189
Federal hospital ins. trust fund	4,637												4,637	4,340
Federal supp. med. ins. trust fund	2,875												2,875	2,245
Other	1,505												1,505	1,528
Social Security Administration:														
Assistance payments program	1												1	881
Federal old-age and survivors ins. trust fund	14,956												14,956	14,224
Federal disability ins. trust fund	1,713												1,713	1,625
Other	2,647												2,647	1,078
Other	−1,049												−1,049	−1,317

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,312												$1,312	$1,418
Department of the Interior	639												639	275
Department of Justice	337												337	305
Department of Labor:														
Unemployment trust fund	1,352												1,352	1,309
Other	−94												−94	−76
Department of State	236												236	383
Department of Transportation:														
Highway trust fund	1,097												1,097	1,530
Other	986												986	1,072
Department of the Treasury:														
Interest on the public debt	9,763												9,763	11,411
General revenue sharing	......												......	1,126
Other	−1,798												−1,798	−1,093
Environmental Protection Agency	443												443	504
General Services Administration	−443												−443	−159
National Aeronautics and Space Administration	625												625	889
Office of Personnel Management	2,026												2,026	2,071
Small Business Administration	279												279	221
Veterans Administration:														
Compensation and pensions	2,326												2,326	1,174
National service life	46												46	49
Government service life	3												3	4
Other	1,109												1,109	899
Independent agencies:														
Postal Service	15												15	81
Tennessee Valley Authority	155												155	94
Other independent agencies	1,492												1,492	2,192
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,244												−2,244	−2,172
Interest received by trust funds	3,390												3,390	1,457
Rents and royalties on Outer Continental Shelf lands	−1,475												−1,475	−293
Other	−905												−905	......
Totals this year:														
Total outlays	**84,267**												**84,267**	......
(On-budget)	**68,780**												**68,780**	......
(Off-budget)	**15,486**												**15,486**	......
Total—surplus (+) or deficit (−)	**−25,255**												**−25,255**	......
(On-budget)	**−24,915**												**−24,915**	......
(Off-budget)	**−340**												**−340**	......
Totals—outlays prior year	*84,973*												....	*84,973*
(On-budget)	*69,559*												....	*69,559*
(Off-budget)	*15,413*												....	*15,413*
Total—surplus (+) or deficit (−) prior year	*−27,087*												....	*−27,087*
(On-budget)	*−25,759*												....	*−25,759*
(Off-budget)	*−1,328*												....	*−1,328*

... No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of October 30, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held: [1]									
Airport	$261	$184	$77	$261	$184	$77	$8,596	$8,596	$8,810
Black lung disability	56	51	5	56	51	5	....	....	....
FDIC	......	73	-73	......	73	-73	15,856	15,856	15,788
Federal disability, insurance	1,415	1,713	-299	1,415	1,713	-299	8,335	8,335	8,085
Federal employees life and health	......	-72	72	......	-72	72	8,823	8,823	8,893
Federal employees retirement	852	2,014	-1,162	852	2,014	-1,162	157,272	157,272	161,431
Federal hospital insurance	4,063	4,634	-570	4,063	4,634	-570	38,340	38,340	37,890
Federal old-age and survivors insurance	14,915	14,956	-41	14,915	14,956	-41	36,948	36,948	36,892
Federal supplementary medical insurance	1,523	2,400	-877	1,523	2,400	-877	9,424	9,424	8,684
Revenue sharing	......	(**)	(**)	......	(**)	(**)	....	....	....
Highways	1,166	20	1,146	1,166	20	1,146	11,499	11,499	12,613
Military advances	......	152	-152	......	152	-152	....	....	....
Railroad retirement	474	509	-35	474	509	-35	5,998	5,998	6,093
Military retirement	8,495	1,484	7,011	8,495	1,484	7,011	20,870	20,870	27,866
Unemployment	1,182	1,341	-159	1,182	1,341	-159	21,240	21,240	21,037
Veterans life insurance	2	50	-48	2	50	-48	11,027	11,027	10,985
All other trust	64	1,103	-1,040	64	1,103	-1,040	1,547	1,547	1,478
Total trust fund receipts and outlays	**34,468**	**30,612**	**3,856**	**34,468**	**30,612**	**3,856**	**355,776**	**355,776**	**366,544**
Interfund receipts offset against Federal fund outlays	-11,794	-11,794	......	-11,794	-11,794	......			
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	22,674	18,818	3,856	22,674	18,818	3,856			
Total Federal fund receipts and outlays	**36,314**	**65,425**	**-29,111**	**36,314**	**65,425**	**-29,111**			
Interfund receipts offset against Federal fund outlays	24	24	......	24	24	......			
Federal fund receipts & outlays on the basis of table 4 & 5	36,338	65,449	-29,111	36,338	65,449	-29,111			
Net budget receipts & outlays	**59,012**	**84,267**	**-25,255**	**59,012**	**84,267**	**-25,255**			

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[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

.... No transactions.

(**) Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$31,123	$31,123	$30,596
Corporation income taxes	540	540	1,181
Social insurance taxes and contributions:			
Employment taxes and contributions	19,583	19,583	17,843
Unemployment insurance	1,135	1,135	1,340
Other retirement contributions	460	460	382
Excise taxes	2,708	2,708	2,966
Estate and gift taxes	647	647	574
Customs	1,281	1,281	1,106
Miscellaneous	1,534	1,534	1,899
Total	**59,012**	**59,012**	**57,886**
OUTLAYS			
National defense	23,177	23,177	21,[illegible]01
International affairs	1,259	1,259	2,417
General science, space, and technology	794	794	1,029
Energy	405	405	603
Natural resources and environment	1,200	1,200	1,210
Agriculture	3,573	3,573	2,848
Commerce and housing credit	593	593	883
Transportation	2,107	2,107	2,602
Community and regional development	735	735	905
Education, training, employment and social services	2,332	2,332	2,581
Health	4,266	4,266	3,122
Medicare	7,034	7,034	6,113
Income security	9,367	9,367	9,340
Social security	16,669	16,669	15,729
Veterans benefits and services	3,491	3,491	2,132
Administration of justice	539	539	534
General government	209	209	227
General purpose fiscal assistance	284	284	1,820
Interest	9,951	9,951	11,440
Undistributed offsetting receipts	– 3,719	– 3,719	– 2,465
Total	**84,267**	**84,267**	**84,973**

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

GPO 925-769

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19*__
  -*Appendix, The Budget of the United States Government, FY 19*__
  -*The United States Budget in Brief, FY 19*__
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the November Statement will be 2:00 p.m. EST, December 19, 1986.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

11/30/86

For Fiscal Year 1987
Through November 30, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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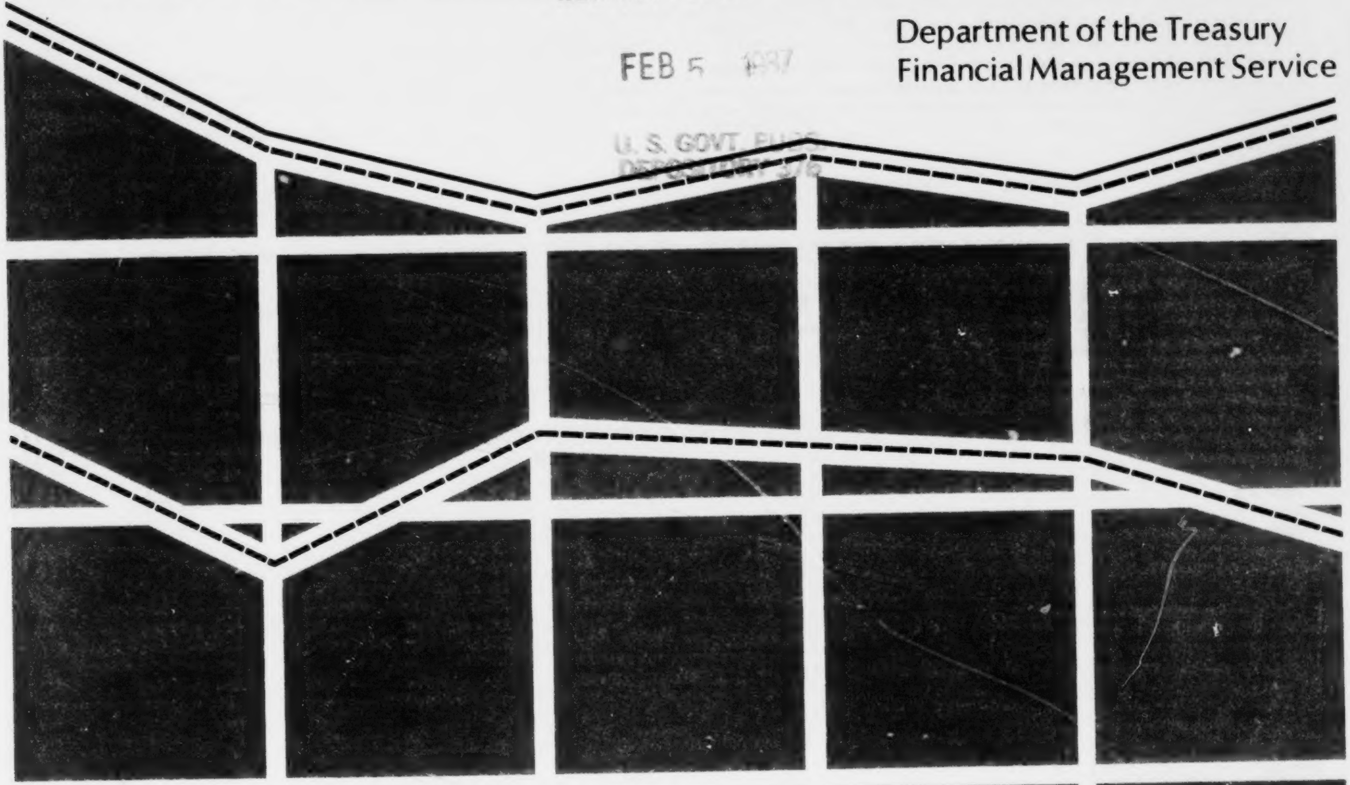

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987 by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1986			
October	[1]$57,886	[1]$84,973	$27,087
November	[1]51,166	[1]84,551	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date	**769,091**	**989,789**	**220,698**
FY 1987			
October	59,012	84,267	25,255
November	52,967	79,973	27,006
Year-to-Date	**111,979**	**164,239**	**52,260**

---

[1] Prior year adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1986)	Budget Estimates Next Fiscal Year (1988)[2]
Total on-budget and off-budget results:					
Total receipts	$52,967	$111,979	$831,176	$109,051	
On-budget receipts	38,158	82,023	615,212	81,415	
Off-budget receipts	14,809	29,956	215,964	27,636	
Total outlays	79,973	164,239	975,090	169,524	
On-budget outlays	63,639	132,419	781,447	138,948	
Off-budget outlays	16,334	31,820	193,642	30,576	
Total surplus (+) or deficit (−)	−27,006	−52,260	−143,914	−60,472	
On-budget surplus (+) or deficit (−)	−25,481	−50,396	−166,236	−57,533	
Off-budget surplus (+) or deficit (−)	−1,524	−1,864	+22,322	−2,939	
Total on-budget and off-budget financing	27,006	52,260	143,914	60,472	
Means of financing:					
By Borrowing from the public	40,352	46,287	143,504	57,253	
By Reduction of cash and monetary assets, increase (−)	−2,721	15,410	......	5,293	
By Other means	−10,625	−9,437	410	−2,073	

[1] Based on the Mid- Session Review of the FY 1987 budget released by the Office of Management and Budget on August 6, 1986.

[2] Budget estimates for FY 1988 are not currently available.

... No transactions.

Note: Details may not add to total due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987

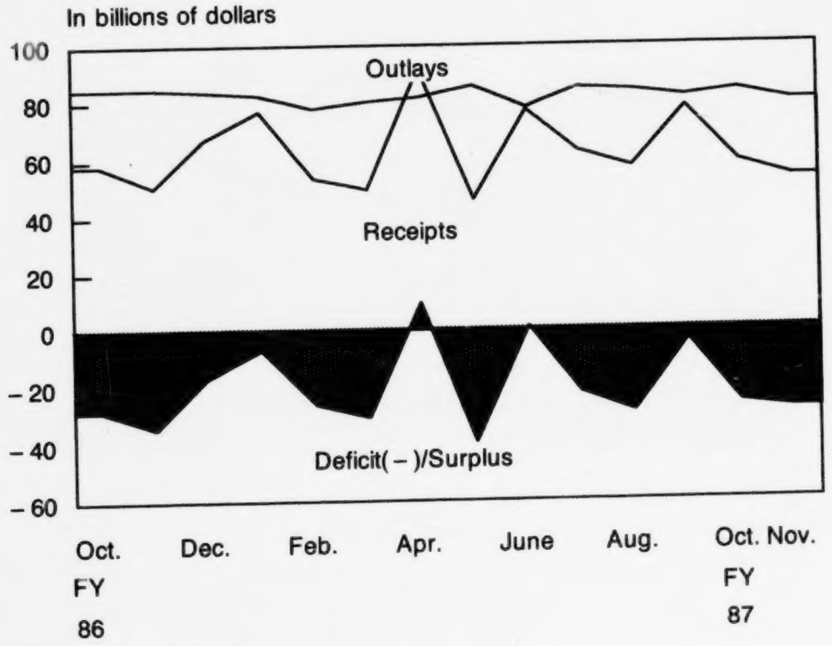

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1986 and 1987

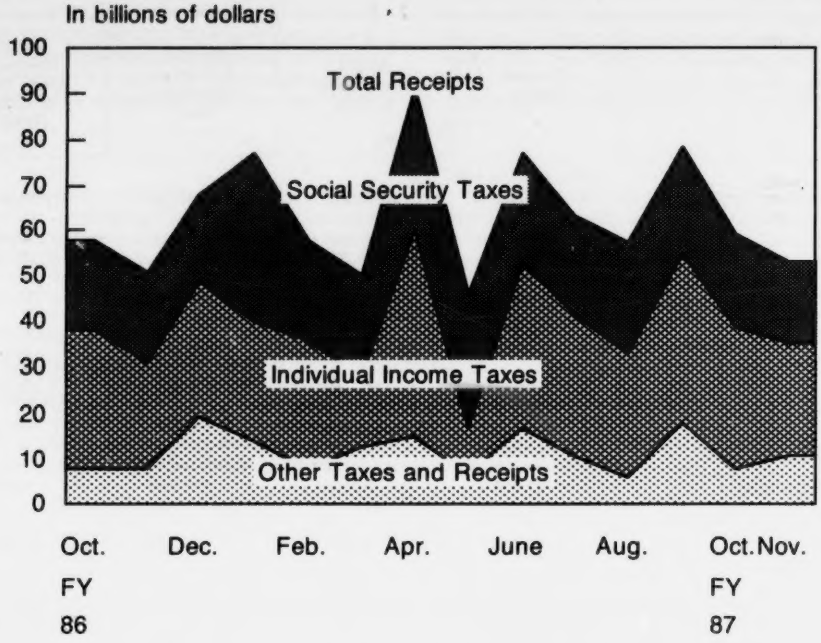

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1986 and 1987

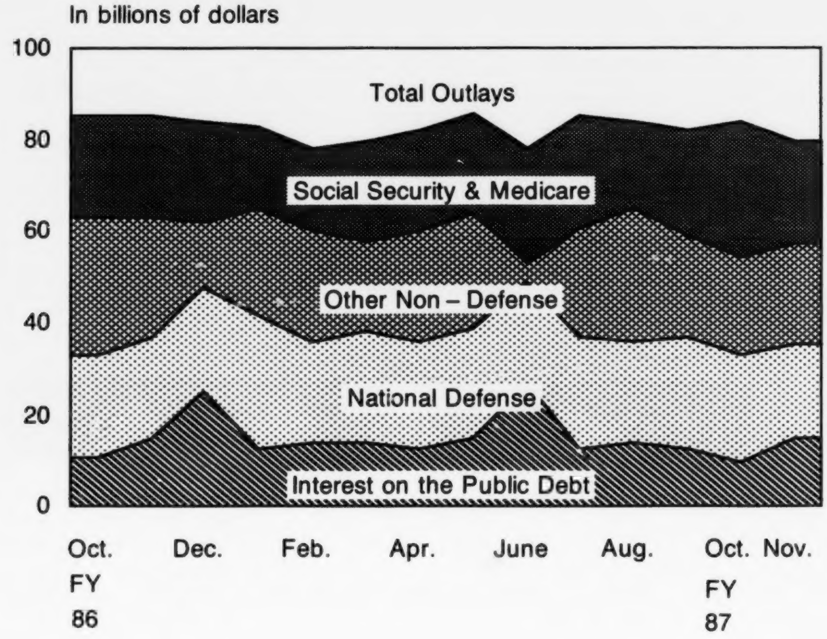

Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimate Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$24,122	$55,246	$54,002	$381,666
Corporation income taxes	1,748	2,288	2,571	74,963
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	14,809	29,956	27,636	215,964
Employment taxes and contributions (on-budget)	4,205	8,642	7,678	59,946
Unemployment insurance	2,377	3,512	3,582	23,297
Other retirement contributions	360	820	814	5,433
Excise taxes	2,488	5,195	6,199	32,507
Estate and gift taxes	488	1,135	1,138	6,550
Customs duties	1,090	2,371	2,134	12,786
Miscellaneous receipts	1,279	2,814	3,298	18,064
Total Receipts	**52,967**	**111,979**	**109,051**	**831,176**
(On-budget)	**38,158**	**82,023**	**81,415**	**615,212**
(Off-budget)	**14,809**	**29,956**	**27,636**	**215,964**
Budget Outlays				
Legislative Branch	113	271	269	2,003
The Judiciary	73	147	172	1,202
Executive Office of the President	9	20	19	113
Funds Appropriated to the President	1,611	2,606	2,413	11,497
Department of Agriculture	5,178	10,912	11,670	42,371
Department of Commerce	159	325	386	2,102
Department of Defense—Military	20,197	42,722	42,853	274,382
Department of Defense—Civil	1,742	3,478	3,449	20,922
Department of Education	1,543	2,997	3,402	16,181
Department of Energy	907	1,746	1,974	10,110
Department of Health and Human Services, except Social Security	9,933	24,074	22,764	137,183
Department of Health and Human Services, Social Security	16,619	32,383	31,688	201,982
Department of Housing and Urban Development	1,450	2,762	2,895	13,746
Department of the Interior	372	1,010	773	4,525
Department of Justice	308	644	580	4,227
Department of Labor	1,783	3,042	2,912	23,267
Department of State	324	560	703	3,331
Department of Transportation	2,297	4,381	5,158	25,016
Department of the Treasury:				
General revenue sharing	....	....	1,126	812
Interest on the public debt	14,959	24,722	26,157	199,100
Other	−1,049	−2,847	−2,109	−18,356
Environmental Protection Agency	382	825	905	4,434
General Services Administration	130	−313	−119	−521
National Aeronautics and Space Administration	626	1,252	1,491	7,582
Office of Personnel Management	2,141	4,167	3,926	26,691
Small Business Administration	30	309	165	144
Veterans Administration	790	4,274	5,422	25,959
Other independent agencies	926	2,589	2,742	10,046
Allowances, undistributed	....	....	....	1,378
Undistributed offsetting receipts:				
Other interest	....	−901	....	−903
Employer share,employee retirement (on-budget)	−1,955	−3,948	−3,908	−29,964
Employers share, employee retirement (off-budget)	−251	−502	−436	−3,314
Interest received by on-budget trust funds	−1,294	2,119	1,024	−29,344
Interest received by off-budget trust funds	−35	−61	−676	−5,026
Rents and royalties on the Outer Continental Shelf lands	−49	−1,524	−266	−4,190
Sale of major physical assets	....	....	....	−3,600
Total Outlays	**79,973**	**164,239**	**169,524**	**975,090**
(On-budget)	**63,639**	**132,419**	**138,948**	**781,447**
(Off-budget)	**16,334**	**31,820**	**30,576**	**193,642**
Surplus (+) or deficit (−)	**−27,006**	**−52,260**	**−60,472**	**−143,914**
(On-budget)	**−25,481**	**−50,396**	**−57,533**	**−166,236**
(Off-budget)	**−1,524**	**−1,864**	**−2,939**	**+22,322**

[1] Based on the Mid-Session Review of the FY 1987 Budget released by the Office of Management and Budget on August 6, 1986.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]$24,242			$53,798			$52,776		
Presidential Election Campaign Fund	(**)			(**)			1		
Other	[1]1,143			4,265			3,689		
Total—Individual income taxes	**25,386**	**$1,263**	**$24,122**	**58,063**	**$2,817**	**$55,246**	**56,465**	**$2,463**	**$54,002**
Corporation income taxes	**2,716**	**968**	**1,748**	**5,935**	**3,647**	**2,288**	**5,746**	**3,176**	**2,571**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]12,324	......	12,324	24,618	......	24,618	22,998	......	22,998
Self-Employment Contributions Act taxes	[1]166	......	166	166	......	166	109	......	109
Deposits by States	965	......	965	2,491	......	2,491	1,934	......	1,934
Total—FOASI trust fund	13,456	......	13,456	27,276	......	27,276	25,041	......	25,041
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,185	......	1,185	2,367	......	2,367	2,209	......	2,209
Self-Employment Contributions Act taxes	[1]18	......	18	18	......	18	15	......	15
Receipts from Railroad Retirement Account	......	......	......	......	......	......	......	......	....
Deposits by States	151	......	151	295	......	295	371	......	371
Total—FDI trust fund	1,354	......	1,354	2,681	......	2,681	2,595	......	2,595
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]3,489	......	3,489	6,989	......	6,989	6,092	......	6,092
Self-Employment Contributions Act taxes	[1]39	......	39	39	......	39	20	......	20
Receipts from Railroad Retirement Board	......	......	......	......	......	......	......	......	....
Deposits by States	437	......	437	857	......	857	1,001	......	1,001
Total—FHI trust fund	3,964	......	3,964	7,885	......	7,885	7,113	......	7,113
Railroad retirement accounts:									
Rail industry pension fund	117	3	114	397	2	395	228	4	224
Railroad social security equivalent benefit	127	......	127	362	......	362	341	......	341
Total—Employment taxes and contributions	19,018	3	19,015	38,600	2	38,598	35,318	4	35,314
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,831	......	1,831	2,773	......	2,773	2,947	......	2,947
Federal Unemployment Tax Act taxes	553	8	545	700	15	685	592	17	575
Railroad Unemployment Ins. Act contributions	(**)	......	(**)	54	......	54	60	......	60
Total—Unemployment trust fund	2,385	8	2,377	3,527	15	3,512	3,599	17	3,582
Federal employees retirement contributions:									
Civil service retirement and disability fund	349	......	349	798	......	798	790	......	790
Foreign service retirement and disability fund	3	......	3	6	......	6	7	......	7
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Total—Federal employees retirement contributions	352	......	352	804	......	804	798	.....	798
Other retirement contributions:									
Civil service retirement and disability fund	8	......	8	15	......	15	16	......	16
Total—Social insurance taxes and contributions	**21,763**	**11**	**21,751**	**42,947**	**17**	**42,930**	**39,731**	**21**	**39,710**
Excise taxes:									
Miscellaneous excise taxes[2]	1,130	29	1,102	2,385	58	2,327	3,860	95	3,765
Airport and airway trust fund	253	......	253	514	......	514	529	......	529
Highway trust fund	1,079	......	1,079	2,244	......	2,244	1,823	......	1,823
Black lung disability trust fund	54	......	54	110	......	110	83	......	83
Total—Excise taxes	**2,516**	**29**	**2,488**	**5,253**	**58**	**5,195**	**6,294**	**95**	**6,199**
Estate and gift taxes	**498**	**10**	**488**	**1,160**	**24**	**1,135**	**1,168**	**30**	**1,138**
Customs duties	**1,124**	**33**	**1,090**	**2,439**	**68**	**2,371**	**2,201**	**67**	**2,134**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,140	......	1,140	2,564	......	2,564	3,084	......	3,084
All other	140	1	140	250	1	249	217	3	215
Total—Miscellaneous receipts	**1,280**	**1**	**1,279**	**2,814**	**1**	**2,814**	**3,301**	**3**	**3,298**
Total—Receipts	**55,282**	**2,315**	**52,967**	**118,611**	**6,632**	**111,979**	**114,906**	**5,854**	**109,051**
Total—On-budget	**40,473**	**2,315**	**38,158**	**88,655**	**6,632**	**82,023**	**87,270**	**5,854**	**81,415**
Total—Off-budget	**14,809**	......	**14,809**	**29,956**	......	**29,956**	**27,636**	......	**27,636**

[1] In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes correspondingly decreased by $104 million to correct estimates for the quarter ending December 31, 1985. "Individual Income Taxes Other" has been decreased and "Self Employment Contributions Act Taxes correspondingly increased by $223 million to correct estimates for calendar year 1984 and prior.

[2] Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

... No Transactions.

(**) Less than $500,000.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	(**)	$23	$48	$1	$47	$44	$1	$43
House of Representatives	36	$1	36	75	1	74	83	2	81
Joint items	15	......	15	24	......	24	10	......	10
Congressional Budget Office	1	......	1	2	......	2	3	......	3
Architect of the Capitol	9	......	9	18	......	18	9	......	9
Library of Congress	16	......	16	31	......	31	39	......	39
Government Printing Office:									
Revolving fund (net)	1	......	1	32	......	32	7	......	7
General fund appropriations	8	......	8	14	......	14	26	......	26
General Accounting Office	3	......	3	23	......	23	47	......	47
United States Tax Court	2	......	2	4	......	4	4	......	4
Other Legislative Branch agencies	1	......	1	2	......	2	3	......	3
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	1	−1
Intrabudgetary transactions	(**)	......	(**)	−1	......	−1	−1	......	−1
Total—Legislative Branch	**114**	**1**	**113**	**273**	**3**	**271**	**273**	**4**	**269**
The Judiciary:									
Supreme Court of the United States	1	......	1	3	......	3	3	......	3
Courts of appeals, district courts, and other judicial services	18	......	18	41	......	41	160	......	160
Other	55	......	55	103	......	103	10	......	10
Total—The Judiciary	**73**	......	**73**	**147**	......	**147**	**172**	......	**172**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	5	......	5	4	......	4
Office of Management and Budget	3	......	3	6	......	6	7	......	7
Other	5	......	5	9	......	9	8	......	8
Total—Executive Office of the President	**9**	......	**9**	**20**	......	**20**	**19**	......	**19**
Funds Appropriated to the President:									
Disaster relief	......	......	......	(**)	......	(**)	47	......	47
International security assistance:									
Guarantee reserve fund	70	119	−49	111	146	−35	98	111	−12
Foreign military sales credit	70	......	70	199	......	199	358	......	358
FFB direct loans	70	49	20	195	78	118	60	44	16
Economic support fund	1,390	......	1,390	1,461	......	1,461	1,427	......	1,427
Military assistance	1	......	1	2	......	2	102	......	102
Peacekeeping operations	3	......	3	10	......	10	6	......	6
Other	43	......	43	45	......	45	6	......	6
Proprietary receipts from the public	......	15	−15	......	16	−16	......	16	−16
Total—International security assistance	1,646	183	1,463	2,024	240	1,784	2,058	171	1,887
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	......	......	......	127	......	127
Inter-American Development Bank	14	......	14	47	......	47	58	......	58
Other	......	......	......	20	......	20	70	......	70
International organizations and programs	5	......	5	46	......	46	12	......	12
Total—Multilateral assistance	19	......	19	113	......	113	268	......	268
Agency for International Development:									
Functional development assistance program	125	(**)	125	304	(**)	304	284	1	283
Operating expenses, Agency for International Development	44	......	44	74	......	74	73	......	73
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	......	......	......
Other	17	3	13	19	4	15	19	3	17
Proprietary receipts from the public	......	84	−84	......	122	−122	......	122	−122
Total—Agency for International Development	187	88	99	397	126	272	377	125	251
Trade and development program	2	......	2	3	......	3	3	......	3
Peace Corps	13	......	13	20	......	20	23	......	23
Overseas Private Investment Corporation:									
Public Enterprise Funds	(**)	5	−5	−4	8	−13	−10	7	−16
FFB loan asset purchases	......	......	......	......	......	......	......	......	......
Inter-American Foundation	5	(**)	5	7	1	6	5	3	2
African Development Foundation	1	......	1	1	......	1	1	......	1
Total—International development assistance	227	93	134	536	135	402	666	135	531

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$210	......	−$210	$29	......	$29	−$329	......	−$329
Military sales programs:									
Foreign military sales trust fund	667	......	667	1,545	......	1,545	1,594	......	1,594
Other	37	$21	17	61	$30	32	19	−$3	22
Proprietary receipts from the public	......	460	−460	......	1,186	−1,186	......	1,343	−1,343
Other	(**)	......	(**)	(**)	......	(**)	3	......	3
Total—Funds Appropriated to the President	2,368	757	1,611	4,196	1,590	2,606	4,059	1,646	2,413
Department of Agriculture:									
Departmental administration	4	......	4	5	......	5	5	......	5
Agricultural Research Service	36	......	36	77	......	77	83	......	83
Cooperative State Research Service	33	......	33	50	......	50	38	......	38
Extension Service	30	......	30	49	......	49	50	......	50
Statistical Reporting Service	2	......	2	9	......	9	10	......	10
Economic Research Service	3	......	3	4	......	4	−9	......	−9
Foreign Agricultural Service	7	......	7	12	......	12	13	......	13
Foreign Assistance Programs	64	......	64	228	......	228	212	......	212
Agricultural Stabilization and Conservation Service	−12	......	−12	−14	......	−14	21	......	21
Federal Crop Insurance Corporation	82	29	53	144	40	104	190	31	159
Commodity Credit Corporation:									
Price support and related programs	3,720	381	3,339	7,504	954	6,550	7,561	536	7,026
National Wool Act Program	(**)	......	(**)	1	......	1	(**)	......	(**)
Rural Electrification Administration:									
FFB direct loans and asset purchases	25	......	25	71	1	71	48	14	34
Other	68	90	−22	127	183	−56	120	180	−61
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)	(**)	(**)	......	(**)	(**)	(**)	......	(**)
Rural housing insurance fund	471	214	258	1,045	565	480	1,115	746	369
Agricultural credit insurance fund	77	446	−369	559	729	−170	717	854	−136
Rural development insurance fund	86	34	52	908	742	166	795	642	153
Rural water and waste disposal grants	12	......	12	30	......	30	40	......	40
Salaries and expenses	27	......	27	60	......	60	63	......	63
FFB loan asset purchases	......	......	......	......	......	......	220	......	220
Other	3	......	3	7	......	7	6	1	4
Total—Farmers Home Administration	676	694	−18	2,608	2,036	572	2,956	2,242	714
Soil Conservation Service:									
Conservation operations	27	......	27	52	......	52	56	......	56
Watershed and flood prevention operations	19	......	19	40	......	40	48	......	48
Other	6	......	6	12	......	12	13	......	13
Animal and Plant Health Inspection Service	25	......	25	47	......	47	28	......	28
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	32	......	32	67	......	67	14	......	14
Other	9	......	9	22	......	22	38	9	29
Food Safety and Inspection Service	29	......	29	57	......	57	56	......	56
Food and Nutrition Service:									
Food stamp program	1,033	......	1,033	2,035	......	2,035	1,879	......	1,879
Nutrition assistance for Puerto Rico	1	......	1	1	......	1	136	......	136
Child nutrition programs	365	......	365	572	......	572	556	......	556
Women, infants and children programs	122	......	122	252	......	252	254	......	254
Other	21	......	21	38	......	38	36	......	36
Total—Food and Nutrition Service	1,541	......	1,541	2,898	......	2,898	2,861	......	2,861
Forest Service:									
Forest research	9	......	9	17	......	17	18	......	18
National Forests system	92	......	92	313	......	313	351	......	351
Construction	21	......	21	45	......	45	55	......	55
Forest Service permanent appropriations	4	......	4	9	......	9	163	......	163
Cooperative work	9	......	9	−85	......	−85	−114	......	−114
Other	10	......	10	14	......	14	18	......	18
Total—Forest Service	144	......	144	312	......	312	492	......	492
Other	14	1	13	28	3	24	28	4	24
Proprietary receipts from the public	......	212	−212	......	280	−280	......	246	−246
Intrabudgetary transactions	......	......	......	......	......	......	......	......	......
Total—Department of Agriculture	6,586	1,408	5,178	14,409	3,497	10,912	14,933	3,263	11,670

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$25	$6	$19	$52	$12	$40	$108	$13	$95
Bureau of the Census	16	......	16	36	......	36	34	......	34
Economic and Statistical Analysis	4	......	4	9	......	9	13	......	13
Economic Development Assistance	......	......	......	(**)	......	(**)	−2	......	−2
Promotion of Industry and Commerce	13	......	13	39	......	39	36	......	36
Science and technology:									
National Oceanic and Atmospheric Administration	94	1	93	175	2	173	192	3	190
Patent and Trademark Office	7	......	7	14	......	14	15	......	15
National Bureau of Standards	9	......	9	17	......	17	21	......	21
National Telecommunications and Information Administration	3	......	3	7	......	7	7	......	7
Total—Science and technology	113	1	112	213	2	211	235	3	233
Proprietary receipts from the public	......	4	−4	......	7	−7	......	19	−19
Intrabudgetary transactions	−1	......	−1	−2	......	−2	−3	......	−3
Total—Department of Commerce	**171**	**12**	**159**	**347**	**21**	**325**	**421**	**35**	**386**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,219	......	2,219	4,466	......	4,466	4,550	......	4,550
Department of the Navy	2,015	......	2,015	4,071	......	4,071	3,906	......	3,906
Department of the Air Force	1,716	......	1,716	3,485	......	3,485	3,281	......	3,281
Total—Military personnel	5,949	......	5,949	12,021	......	12,021	11,737	......	11,737
Operation and maintenance:									
Department of the Army	1,767	......	1,767	3,411	......	3,411	3,333	......	3,333
Department of the Navy	1,863	......	1,863	3,954	......	3,954	4,026	......	4,026
Department of the Air Force	1,655	......	1,655	3,535	......	3,535	3,687	......	3,687
Defense agencies	460	......	460	1,075	......	1,075	1,127	......	1,127
Total—Operation and maintenance	5,746	......	5,746	11,975	......	11,975	12,173	......	12,173
Procurement:									
Department of the Army	1,177	......	1,177	2,574	......	2,574	2,425	......	2,425
Department of the Navy	2,053	......	2,053	4,262	......	4,262	4,202	......	4,202
Department of the Air Force	2,250	......	2,250	5,259	......	5,259	5,097	......	5,097
Defense agencies	167	......	167	270	......	270	165	......	165
Total—Procurement	5,648	......	5,648	12,366	......	12,366	11,889	......	11,889
Research, development, test, and evaluation:									
Department of the Army	337	......	337	600	......	600	611	......	611
Department of the Navy	751	......	751	1,428	......	1,428	1,516	......	1,516
Department of the Air Force	1,021	......	1,021	2,206	......	2,206	2,270	......	2,270
Defense agencies	424	......	424	809	......	809	649	......	649
Total—Research, development, test, and evaluation	2,532	......	2,532	5,044	......	5,044	5,045	......	5,045
Military construction:									
Department of the Army	148	......	148	329	......	329	234	......	234
Department of the Navy	105	......	105	257	......	257	218	......	218
Department of the Air Force	75	......	75	236	......	236	395	......	395
Defense agencies	57	......	57	74	......	74	80	......	80
Total—Military construction	385	......	385	896	......	896	928	......	928
Family housing	217	......	217	449	......	449	444	......	444
Revolving and management funds:									
Public enterprise funds	9	(**)	9	10	(**)	9	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	−51	......	−51	86	......	86	14	......	14
Department of the Navy:									
FFB direct loans	......	25	−25	......	25	−25	181	......	181
Other	−3	......	−3	223	......	223	240	......	240
Department of the Air Force	*−61*	......	*−61*	*−251*	......	*−251*	*7*	......	*7*
Defense agencies	−267	......	−267	−445	......	−445	−156	......	−156
Other	28	26	2	67	55	12	55	48	7
Proprietary receipts from the public	......	−156	156	......	−52	52	......	−4	4
Intrabudgetary transactions	−42	......	−42	311	......	311	339	......	339
Total—Department of Defense—Military	**20,091**	**−105**	**20,197**	**42,750**	**29**	**42,722**	**42,898**	**45**	**42,853**

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$10	......	$10	$17	......	$17	$20	......	$20
Construction, general	107	......	107	178	......	178	153	......	153
Operation and maintenance, general	99	......	99	189	......	189	212	......	212
Flood control and coastal emergencies	23	......	23	42	......	42	82	......	82
Other	16	......	16	79	......	79	59	......	59
Proprietary receipts from the public	......	$4	−4	......	$9	−9	......	$8	−8
Total—Corps of Engineers	254	4	251	505	9	496	526	8	518
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,524	......	10,524	10,500	......	10,500
Military retirement fund	1,486	......	1,486	2,970	......	2,970	2,922	......	2,922
Intrabudgetary transactions	......	......	......	−10,524	......	−10,524	−10,500	......	−10,500
Other	6	......	6	13	(**)	13	10	(**)	10
Proprietary receipts from the public	......	(**)	(**)	......	1	−1	......	1	−1
Total—Department of Defense—Civil	**1,746**	**4**	**1,742**	**3,487**	**10**	**3,478**	**3,458**	**9**	**3,449**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	20	......	20	327	......	327	670	......	670
Impact aid	186	......	186	193	......	193	171	......	171
Special programs	63	......	63	139	......	139	119	......	119
Indian education	1	......	1	3	......	3	24	......	24
Total—Office of Elementary and Secondary Education	271	......	271	663	......	663	984	......	984
Office of Bilingual Education and Minority Languages Affairs	12	......	12	26	......	26	40	......	40
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	118	......	118	262	......	262	225	......	225
Rehabilitation services and handicapped research	107	......	107	245	......	245	209	......	209
Payments to institutions for the handicapped	8	......	8	18	......	18	15	......	15
Office of Vocational and Adult Education	151	......	151	262	......	262	170	......	170
Office of Postsecondary Education:									
College housing loans	1	23	−23	2	56	−55	(**)	54	−54
Student financial assistance	412	......	412	907	......	907	817	......	817
Guaranteed student loans	418	......	418	502	......	502	828	......	828
Higher education	25	......	25	82	......	82	92	......	92
Howard University	14	......	14	21	......	21	24	......	24
Higher education facilities loans and insurance	−9	......	−9	−13	......	−13	−12	......	−12
Total—Office of Postsecondary Education	859	23	836	1,500	56	1,444	1,749	54	1,695
Office of Educational Research and Improvement	17	......	17	37	......	37	25	......	25
Departmental management	24	......	24	45	......	45	44	......	44
Proprietary receipts from the public	......	1	−1	......	4	−4	......	5	−5
Total—Department of Education	**1,567**	**24**	**1,543**	**3,058**	**60**	**2,997**	**3,461**	**59**	**3,402**
Department of Energy:									
Atomic energy defense activities	580	......	580	1,204	......	1,204	1,192	......	1,192
Energy programs:									
General science and research activities	61	......	61	101	......	101	117	......	117
Energy supply, R and D activities	169	......	169	380	......	380	420	......	420
Uranium supply and enrichment activities	73	......	73	122	......	122	193	......	193
Fossil energy research and development	27	......	27	50	......	50	57	......	57
Naval petroleum and oil shale reserves	20	......	20	31	......	31	25	......	25
Energy conservation	43	......	43	83	......	83	82	......	82
Strategic petroleum reserve	51	......	51	111	......	111	165	......	165
Federal Energy Regulatory Commission	6	......	6	14	......	14	7	......	7
Alternative fuels productions:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	32	......	32	63	......	63	51	......	51
Other	23	......	23	38	......	38	32	......	32
Total—Energy programs	505	......	505	993	......	993	1,148	......	1,148
Power Marketing Administration	85	72	13	184	187	−3	229	187	41
Departmental administration	26	......	26	62	......	62	95	......	95
Proprietary receipts from the public	......	203	−203	......	488	−488	......	502	−502
Intrabudgetary transactions	−13	......	−13	−22	......	−22	(**)	......	(**)
Total—Department of Energy	**1,182**	**275**	**907**	**2,420**	**674**	**1,746**	**2,664**	**690**	**1,974**

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$28	(**)	$27	$58	(**)	$58	$74	(**)	$73
Health Resources and Services Administration:									
Public enterprise funds	(**)	......	(**)	(**)	......	(**)	7	......	7
Health resources and services[1]	123	......	123	233	......	233	216	......	216
Indian health and facilities	67	......	67	133	......	133	145	......	145
FFB loan asset purchases	......	......	......	......	......	......	......	......	......
Centers for Disease Control	34	......	34	66	......	66	60	......	60
National Institutes of Health:									
Cancer research	106	......	106	210	......	210	193	......	193
Heart, lung, and blood research	80	......	80	151	......	151	130	......	130
National Institute of diabetes, and digestive and kidney diseases	46	......	46	87	......	87	78	......	78
Neurological and communicative disorders and stroke	38	......	38	75	......	75	59	......	59
Allergy and infectious diseases	29	......	29	66	......	66	55	......	55
General medical sciences	36	......	36	72	......	72	71	......	71
Child health and human development	28	......	28	54	......	54	50	......	50
Other research institutes	48	......	48	102	......	102	93	......	93
Research resources	19	......	19	39	......	39	48	......	48
Other	−47	......	−47	−14	......	−14	20	......	20
Total—National Institutes of Health	384	......	384	842	......	842	796	......	796
Alcohol, Drug Abuse, and Mental Health Administration	80	......	80	164	......	164	164	......	164
Office of Assistant Secretary for Health	18	......	18	38	......	38	26	......	26
Total—Public Health Service	734	(**)	734	1,534	(**)	1,534	1,488	(**)	1,487
Health Care Financing Administration:									
Grants to States for Medicaid	2,102	......	2,102	4,453	......	4,453	4,127	......	4,127
Payments to health care trust funds	1,499	......	1,499	2,996	......	2,996	3,049	......	3,049
Program management	−15	......	−15	−8	......	−8	−4	......	−4
Federal hospital insurance trust fund:									
Benefit payments	3,722	......	3,722	8,300	......	8,300	8,112	......	8,112
Administrative expenses and construction	56	......	58	118	......	118	119	......	119
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	......
Total—FHI trust fund	3,780	......	3,780	8,418	......	8,418	8,231	......	8,231
Federal supplementary medical ins. trust fund:									
Benefit payments	2,131	......	2,131	4,915	......	4,915	4,220	......	4,220
Administrative expenses and construction	96	......	96	188	......	188	171	......	171
Total—FSMI trust fund	2,227	......	2,227	5,103	......	5,103	4,391	......	4,391
Total—Health Care Financing Administration	9,593	......	9,593	20,962	......	20,962	19,795	......	19,795
Social Security Administration:									
Payments to social security trust funds	37	......	37	943	......	943	−8	......	−8
Special benefits for disabled coal miners	80	......	80	160	......	160	169	......	169
Supplemental security income program	111	......	111	1,769	......	1,769	2,474	......	2,474
Total—Social Security Administration	229	......	229	2,872	......	2,872	2,636	......	2,636
Family Support Administration:									
Program Administration	4	......	4	5	......	5	......	......	......
Family Support Payments to States	744	......	744	1,652	......	1,652	1,744	......	1,744
Low income home energy assistance	106	......	106	162	......	162	263	......	263
Refugee and entrant assistance	32	......	32	71	......	71	58	......	58
Community services	22	......	22	38	(**)	38	47	(**)	47
Work Incentives	5	......	5	10	......	10	17	......	17
Total—Family Support Administration	914	......	914	1,939	(**)	1,939	2,129	(**)	2,129
Human Development Services:									
Social services block grants	239	......	239	276	......	276	379	......	379
Human development services	149	......	149	299	......	299	358	......	358
Family social services	61	......	61	140	......	140	120	......	120
Other	......	......	......	......	......	......	......	......	......
Total—Human Development Services	450	......	450	715	......	715	857	......	857
Departmental management	−4	......	−4	11	......	11	45	......	45
Proprietary receipts from the public	......	$483	−483	......	$963	−963	......	$947	−947
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal Hospital Insurance Trust Fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,491	......	−1,491	−2,989	......	−2,989	−3,049	......	−3,049
Payments for tax and other credits:									
Federal hospital insurance trust fund	−7	......	−7	−7	......	−7	......	......	......
Other	......	......	......	......	......	......	−189	......	−189
Total—Department of Health and Human Services, Except Social Security	**10,416**	**483**	**9,933**	**25,037**	**964**	**24,074**	**23,711**	**947**	**22,764**

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,829	......	$14,829	$29,668	......	$29,668	$28,006	......	$28,006
Administrative expenses and construction	129	......	129	246	......	246	263	......	263
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	......	......	......	......	......	......	234	......	234
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	......
Total—FOASI trust fund	14,958	......	14,958	29,914	......	29,914	28,504	......	28,504
Federal disability insurance trust fund:									
Benefit payments	1,649	......	1,649	3,311	......	3,311	3,122	......	3,122
Administrative expenses and construction	50	......	50	101	......	101	99	......	99
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	......
Total—FDI trust fund	1,699	......	1,699	3,412	......	3,412	3,222	......	3,222
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[1]	−37	......	−37	−943	......	−943	−38	......	−38
Total—Department of Health and Human Services, Social Security	**16,619**	**(**)**	**16,619**	**32,383**	**(**)**	**32,383**	**31,688**	**(**)**	**31,638**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	331	$536	−205	711	$1,062	−351	388	$712	−324
Housing for the elderly or handicapped fund	314	42	272	349	79	270	316	72	245
Other	1	5	−4	3	11	−8	9	9	(**)
Rent supplement payments	5	......	5	6	......	6	9	......	9
Homeownership assistance	13	......	13	26	......	26	26	......	26
Rental housing assistance	55	......	55	97	......	97	115	......	115
Low-rent public housing	185	......	185	252	......	252	587	......	587
College Housing Grants	......	......	......	......	......	......	......	......	......
Lower income housing assistance	591	......	591	1,313	......	1,313	1,259	......	1,259
Other	10	......	10	16	......	16	8	......	8
Total—Housing Programs	1,505	584	922	2,774	1,152	1,622	2,718	793	1,925
Public and Indian Housing:									
Low-rent housing—loans and other expenses	250	2	248	382	6	376	241	22	220
Payments for operation of low-income housing projects	113	......	113	233	......	233	206	......	206
FFB direct loans	......	......	......	......	......	......	......	35	−35
Total—Public and Indian Housing	363	2	361	615	6	608	447	56	391
Government National Mortgage Association:									
Management and liquidating functions fund	6	24	−19	24	43	−19	75	232	−158
Guarantees of mortgage-backed securities	7	41	−34	22	74	−52	3	49	−46
Participation sales fund	−50	......	−50	−37	......	−37	−33	......	−33
Total—Government National Mortgage Association	−38	66	−103	9	117	−108	44	281	−236
Community Planning and Development:									
Public enterprise fund	6	9	−3	11	21	−10	20	21	−1
FFB direct loans	1	2	−1	6	6	(**)	4	1	3
Community development grants	239	......	239	513	......	513	635	......	635
Urban development grants	31	......	31	70	......	70	96	......	96
Other	8	......	8	21	......	21	13	......	13
Total—Community Planning and Development	286	11	274	621	27	594	769	22	747
Management and administration	−8	......	−8	39	......	39	58	......	58
Other	4	......	4	7	......	7	10	......	10
Total—Department of Housing and Urban Development	**2,113**	**663**	**1,450**	**4,065**	**1,302**	**2,762**	**4,047**	**1,152**	**2,895**

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$35	......	$35	$73	......	$73	$73	......	$73
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Payments to States and counties for general purpose fiscal assistance	−59	......	−59	6	......	6	10	......	10
Other	6	......	6	13	......	13	14	......	14
Minerals Management Service	38	......	38	103	......	103	117	......	117
Office of Surface Mining Reclamation and Enforcement	18	......	18	42	......	42	56	......	56
Total—Land and minerals management	38	......	38	238	......	238	271	......	271
Water and science:									
Bureau of Reclamation:									
Construction program	70	$4	66	151	$10	142	176	$13	163
Operation and maintenance	10	......	10	20	......	20	25	......	25
Other	14	......	14	27	......	27	23	......	23
Geological Survey	18	......	18	53	......	53	57	......	57
Bureau of Mines	12	1	12	24	3	21	22	4	18
Total—Water and science	124	5	119	275	12	263	304	17	287
Fish and wildlife and parks:									
United States Fish and Wildlife Service	46	......	46	84	......	84	70	......	70
National Park Service	80	......	80	142	......	142	144	......	144
Total—Fish and wildlife and parks	126	......	126	226	......	226	214	......	214
Bureau of Indian Affairs:									
Operation of Indian programs	94	......	94	146	......	146	150	......	150
Construction	−6	......	−6	19	......	19	20	......	20
Indian tribal funds	13	......	13	30	......	30	38	......	38
Other	3	(**)	3	11	1	11	6	1	5
Total—Bureau of Indian Affairs	104	(**)	104	207	1	206	214	1	213
Territorial and International Affairs:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	69	......	69	254	......	254	31	......	31
Departmental offices	6	......	6	37	......	37	35	......	35
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	−1	1	......	−1	1	......	−1	1
Other	......	90	−90	......	215	−215	......	273	−273
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	−7	......	−7
Total—Department of the Interior	**468**	**94**	**372**	**1,237**	**227**	**1,010**	**1,063**	**290**	**773**
Department of Justice:									
General administration	−4	......	−4	28	......	28	14	......	14
United States Parole Commission	1	......	1	1	......	1	1	......	1
Legal activities	65	......	65	114	......	114	122	......	122
Interagency law enforcement	(**)	......	(**)	(**)	......	(**)	5	......	5
Federal Bureau of Investigation	88	......	88	185	......	185	181	......	181
Drug Enforcement Administration	42	......	42	74	......	74	44	......	44
Immigration and Naturalization Service	44	......	44	94	......	94	95	......	95
Federal Prison System	60	3	57	118	6	112	103	5	98
Office of Justice Programs	15	......	15	36	......	36	20	(**)	20
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**311**	**3**	**308**	**651**	**6**	**644**	**585**	**5**	**580**
Department of Labor:									
Employment and Training Administration:									
Program administration	5	......	5	9	......	9	9	......	9
Training and employment services	236	......	236	459	......	459	513	......	513
Community service employment for older Americans	21	......	21	106	......	106	49	......	49
Federal unemployment benefits and allowances	13	......	13	30	......	30	14	......	14
State unemployment insurance and employment service operation	84	......	84	65	......	65	8	......	8
Advances to the unemployment trust fund and other funds	......	......	......	......	......	......	......	......	......
Other	(**)	......	(**)	(**)	......	(**)	−2	......	−2

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month: Gross Outlays	This Month: Applicable Receipts	This Month: Outlays	Current Fiscal Year to Date: Gross Outlays	Current Fiscal Year to Date: Applicable Receipts	Current Fiscal Year to Date: Outlays	Prior Fiscal Year to Date: Gross Outlays	Prior Fiscal Year to Date: Applicable Receipts	Prior Fiscal Year to Date: Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,038	......	$1,038	$2,170	......	$2,170	$2,077	......	$2,077
State administrative expenses	138	......	138	346	......	346	360	......	360
Federal administrative expenses	11	......	11	−6	......	−6	14	......	14
Veterans employment and training	8	......	8	20	......	20	15	......	15
Interest on refunds of taxes	1	......	1	2	......	2	2	......	2
Repayment of advances from the general fund	......	......	......	......	......	......	......	......	......
Interest on advances to the employment security administration account	......	......	......	......	......	......	......	......	......
Railroad unemployment insurance:									
Railroad unemployment benefits	11	......	11	29	......	29	29	......	29
Administrative expenses	3	......	3	2	......	2	6	......	6
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	......	......	......
Total—Unemployment trust fund	1,210	......	1,210	2,562	......	2,562	2,502	......	2,502
Total—Employment and Training Administration	1,570	......	1,570	3,231	......	3,231	3,093	......	3,093
Labor-Management Services	5	......	5	8	......	8	8	......	8
Pension Benefit Guaranty Corporation	26	$16	12	54	$26	28	35	$30	5
Employment Standards Administration:									
Salaries and expenses	16	......	16	26	......	26	32	......	32
Special benefits	86	......	86	−415	......	−415	−346	......	−346
Black lung disability trust fund	51	......	51	102	......	102	87	......	87
Special workers' compensation expenses	6	......	6	12	......	12	11	......	11
Occupational Safety and Health Administration	16	......	16	29	......	29	31	......	31
Mine Safety and Health Administration	10	......	10	21	......	21	22	......	22
Bureau of Labor Statistics	16	......	16	26	......	26	20	......	20
Departmental management	1	......	1	16	......	16	20	......	20
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions	−3	......	−3	−42	......	−42	−71	......	−71
Total—Department of Labor	**1,799**	**16**	**1,783**	**3,068**	**26**	**3,042**	**2,942**	**30**	**2,912**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	111	......	111	239	......	239	203	......	203
Acquisition, operation, and maintenance of buildings abroad	18	......	18	47	......	47	41	......	41
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	15	......	15
Foreign Service retirement and disability fund	21	......	21	42	......	42	39	......	39
Other	1	......	1	4	......	4	7	......	7
Total—Administration of Foreign Affairs	152	......	152	333	......	333	304	......	304
International Organizations and Conferences	127	......	127	133	......	133	320	......	320
International Commissions	2	......	2	3	......	3	6	......	6
Migration and Refugee Assistance	38	......	38	66	......	66	76	......	76
International Narcotics Control	3	......	3	7	......	7	7	......	7
Other	3	......	3	19	......	19	4	......	4
Proprietary receipts from the public	......	......	......	......	......	......	......	−1	1
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	−15	......	−15
Total—Department of State	**324**	......	**324**	**560**	......	**560**	**702**	**−1**	**703**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,116	......	1,116	2,214	......	2,214	2,876	......	2,876
Other	6	......	6	5	......	5	7	1	6
Other programs	14	......	14	16	......	16	44	......	44
Total—Federal Highway Administration	1,136	......	1,136	2,235	......	2,235	2,928	1	2,927
National Highway Traffic Safety Administration:									
Operations and research	5	......	5	12	......	12	13	......	13
Trust fund share of operations and research	10	......	10	23	......	23	20	......	20
Other	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fi[illegible]ear to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	A[illegible]ble Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(*)	(*)	(*)	$4	(**)	$4	(**)	$1	−$1
Northeast corridor improvement program	$10	......	$10	19	......	19	$27	......	27
Grants to National Railroad Passenger Corporation	158	......	158	158	......	158	136	......	136
FFB direct loans	......	$2	−2	......	$2	−2	......	4	−4
Other	7	......	7	13	......	13	17	......	17
Total—Federal Railroad Administration	175	2	173	195	2	192	181	4	176
Urban Mass Transportation Administration:									
Formula grants	110	......	110	209	......	209	169	......	169
Discretionary grants	57	......	57	100	......	100	160	......	160
Other	82	......	82	168	......	168	166	......	166
Federal Aviation Administration:									
Operations	265	......	265	490	......	490	478	......	478
Other	4	......	4	6	......	6	7	......	7
Airport and airway trust fund:									
Grants-in-aid for airports	87	......	87	200	......	200	151	......	151
Facilities and equipment	53	......	53	104	......	104	89	......	89
Research, engineering and development	23	......	23	43	......	43	50	......	50
Operations	......	......	......	......	......	......	(**)	......	(**)
Total—Airport and airway trust fund	163	......	163	347	......	347	290	......	290
Total—Federal Aviation Administration	431	......	431	843	......	843	776	......	776
Coast Guard:									
Operating expenses	146	......	146	307	......	307	288	......	288
Acquisition, construction, and improvements	38	......	38	72	......	72	84	......	84
Retired pay	28	......	28	58	......	58	55	......	55
Other	4	(**)	4	20	1	19	24	1	23
Total—Coast Guard	217	(**)	217	458	1	458	451	1	450
Maritime Administration:									
Public enterprise funds	79	28	52	107	33	73	285	48	237
Operating-differential subsidies	15	......	15	36	......	36	43	......	43
Other	9	......	9	13	......	13	13	......	13
Other	6	1	5	30	2	28	23	2	21
Proprietary receipts from the public	......	6	−6	......	13	−13	......	10	−10
Intrabudgetary transactions	2	......	2	1	......	1	−2	......	−2
Total—Department of Transportation	**2,334**	**37**	**2,297**	**4,432**	**51**	**4,381**	**5,224**	**67**	**5,158**
Department of the Treasury:									
Departmental offices	9	......	9	29	......	29	−127	......	−127
Office of Revenue Sharing:									
Salaries and expenses	(**)	......	(**)	1	......	1	1	......	1
General revenue sharing	(**)	......	(**)	(**)	......	(**)	1,126	......	1,126
Federal Law Enforcement Training Center	1	......	1	1	......	1	(**)	......	(**)
Financial Management Service:									
Salaries and expenses	11	......	11	25	......	25	33	......	33
Claims, judgements, and relief acts	10	......	10	38	......	38	48	......	48
Energy security reserve	−1	......	−1	8	......	8	7	......	7
Other	1	......	1	15	......	15	42	......	42
Total—Financial Management Service	22	......	22	86	......	86	129	......	129
Federal Financing Bank:									
Oregon veterans housing	......	......	......	......	......	......	......	......	......
Other	438	768	−330	829	1,316	−487	2,482	2,690	−208
Bureau of Alcohol, Tobacco and Firearms	20	......	20	31	......	31	28	......	28
United States Customs Service	66	......	66	120	......	120	95	......	95
Bureau of Engraving and Printing	−6	......	−6	−10	......	−10	−15	......	−15
United States Mint	15	......	15	33	......	33	14	......	14
Bureau of the Public Debt	19	......	19	29	......	29	35	......	35

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$2	......	$2	$16	......	$16	$17	......	$17
Processing tax returns	87	......	87	188	......	188	187	......	187
Examinations and appeals	113	......	113	223	......	223	227	......	227
Investigation, collection and taxpayer service	84	......	84	165	......	165	165	......	165
Payment where credit exceeds liability for tax	6	......	6	12	......	12	9	......	9
Refunding internal revenue collections, interest	125	......	125	309	......	309	309	......	309
Internal revenue collections for Puerto Rico	19	......	19	45	......	45	47	......	47
Other	(**)	(**)	(**)	1	(**)	(**)	1	(**)	1
Total—Internal Revenue Service	436	(**)	435	959	(**)	959	962	(**)	962
United States Secret Service	23	......	23	49	......	49	47	......	47
Comptroller of the Currency	12	$1	11	32	$7	25	37	$12	25
Interest on the public debt:									
Public issues (accrual basis)	12,931	......	12,931	25,869	......	25,869	25,612	......	25,612
Special issues (cash basis)	2,027	......	2,027	[2]–1,148	......	–1,148	544	......	544
Total—Interest on the public debt	14,959	......	14,959	24,722	......	24,722	26,157	......	26,157
Proprietary receipts from the public	......	[3]280	–280	......	320	–320	......	491	–491
Receipts from off-budget Federal entities	......	......	......	......	......	......	......	......	......
Intrabudgetary transactions	–1,055	......	–1,055	–3,394	......	–3,394	–2,604	......	–2,604
Total—Department of the Treasury	**14,959**	**1,049**	**13,910**	**23,518**	**1,643**	**21,874**	**28,367**	**3,193**	**25,174**
Environmental Protection Agency:									
Salaries and expenses	44	......	44	104	......	104	105	......	105
Research and development	18	......	18	36	......	36	29	......	29
Abatement, control, and compliance	33	......	33	80	......	80	60	......	60
Construction grants	253	......	253	539	......	539	637	......	637
Hazardous substance response trust fund	34	......	34	68	......	68	81	......	81
Other	200	(**)	200	201	(**)	200	(**)	(**)	(**)
Proprietary receipts from the public	......	1	–1	......	3	–3	......	7	–7
Intrabudgetary transactions	–200	......	–200	–200	......	–200	......	......	......
Total—Environmental Protection Agency	**383**	**1**	**382**	**828**	**3**	**825**	**913**	**7**	**905**
General Services Administration:									
Real property activities:									
FFB direct loans	......	......	......	......	......	......	......	1	–1
Federal buildings fund	155	......	155	–194	......	–194	–32	......	–32
Personal property activities	–180	......	–180	–220	......	–220	–80	......	–80
Information Resources Management Service	37	......	37	–28	......	–28	6	......	6
Federal property resources activities	108	......	108	112	......	112	–28	......	–28
General Activities	9	......	9	19	......	19	23	......	23
Proprietary receipts from the public	......	6	–6	......	6	–6	......	3	–3
Other	......	–7	7	......	–4	4	......	4	–4
Total—General Services Administration	**129**	**–1**	**130**	**–310**	**3**	**–313**	**–110**	**9**	**–119**
National Aeronautics and Space Administration:									
Research and development	227	......	227	322	......	322	474	......	474
Space flight, control, and data communications:									
FFB direct loans	......	......	......	–79	......	–79	......	......	......
Other	284	......	284	771	......	771	775	......	775
Construction of facilities	16	......	16	28	......	28	30	......	30
Research and program management	99	......	99	210	......	210	213	......	213
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**626**	**......**	**626**	**1,252**	**......**	**1,252**	**1,491**	**......**	**1,491**
Office of Personnel Management:									
Salaries and expenses	15	......	15	29	......	29	26	......	26
Government payment for annuitants, employees health benefits	118	......	118	219	......	219	255	......	255
Payment to civil service retirement and disability fund	......	......	......	......	......	......	(**)	......	(**)
Civil service retirement and disability fund	2,000	......	2,000	3,992	......	3,992	3,939	......	3,939
Employees health benefits fund	693	536	158	1,165	1,073	92	1,110	1,183	–73
Employees life insurance fund	90	236	–146	169	321	–152	143	339	–196
Retired employees health benefits fund	1	1	(**)	2	2	(**)	2	2	(**)
Other	–1	......	–1	–6	......	–6	–19	......	–19
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	......	......	......	......	......	......	(**)	......	(**)
Other	–3	......	–3	–6	......	–6	–5	......	–5
Total—Office of Personnel Management	**2,914**	**773**	**2,141**	**5,562**	**1,395**	**4,167**	**5,450**	**1,524**	**3,926**

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Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$103	$73	$30	$339	$162	$177	$150	$152	−$1
Disaster loan fund	28	56	−28	198	114	84	215	113	102
Other	1	1	(**)	3	3	(**)	6	3	3
Salaries and expenses	22	......	22	46	......	46	48	......	48
FFB direct loans	15	8	7	29	26	3	19	6	14
FFB asset purchases	......	1	−1	(**)	2	−2	......	1	−1
Other	......	......	......	(**)	......	(**)	(**)	......	(**)
Total—Small Business Administration	**169**	**139**	**30**	**615**	**307**	**309**	**439**	**274**	**165**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	158	258	−100	324	351	−26	315	325	−10
Direct loan revolving fund	2	4	−2	4	9	−5	5	10	−5
Other	35	34	2	80	78	2	73	61	12
Compensation and pensions	48	......	48	2,374	......	2,374	3,480	......	3,480
Readjustment benefits	31	......	31	124	......	124	219	......	219
Medical care	701	......	701	1,434	......	1,434	1,358	......	1,358
Medical and prosthetic research	14	......	14	29	......	29	30	......	30
General operating expenses	52	......	52	202	......	202	198	......	198
Construction projects	32	......	32	78	......	78	95	......	95
Post-Vietnam era veterans education account	12	......	12	46	......	46	46	......	46
Insurance funds:									
National service life	60	......	60	144	......	144	157	......	157
United States government life	2	......	2	5	......	5	8	......	8
Veterans special life	4	4	(**)	9	9	(**)	9	9	1
Other	4	......	4	36	......	36	15	......	15
Proprietary receipts from the public:									
National service life	......	33	−33	......	70	−70	......	71	−71
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	−30	......	61	−61	......	48	−48
Intrabudgetary transactions	−4	......	−4	−38	......	−38	−62	......	−62
Total—Veterans Administration	**1,153**	**363**	**790**	**4,850**	**577**	**4,274**	**5,946**	**524**	**5,422**
Independent agencies:									
Action	13	......	13	27	......	27	39	......	39
Board for International Broadcasting	−4	......	−4	31	......	31	7	......	7
Consumer Product Safety Commission	4	......	4	6	......	6	6	......	6
Corporation for Public Broadcasting	......	......	......	200	......	200	160	......	160
District of Columbia:									
Federal payment	8	......	8	140	......	140	491	......	491
Proprietary receipts from the public	......	......	......	......	......	......	......	35	−35
Equal Employment Opportunity Commission	11	......	11	24	......	24	24	......	24
Export-Import Bank of the United States	71	155	−84	144	488	−344	386	456	−70
Federal Communications Commission	7	......	7	15	......	15	14	......	14
Federal Deposit Insurance Corporation	456	561	−105	910	942	−32	1,193	576	617
Federal Emergency Management Agency:									
Public enterprise funds	28	41	−13	42	92	−50	74	45	29
Salaries and expenses	8	......	8	17	......	17	18	......	18
Emergency management and planning assistance	48	......	48	87	......	87	50	......	50
Emergency food distribution and shelter program	(**)	......	(**)	(**)	......	(**)	20	......	20
Other	......	......	......	......	......	......	......	......	......
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	4	(**)	−3	8	−11	7	6	1
Federal Savings and Loan Insurance Corp. fund	384	127	257	640	223	417	108	453	−345
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	7	......	7	12	......	12	10	......	10
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	......	......	......	......	......	......	......	......	......
Appalachian Regional Commission	11	(**)	11	25	(**)	24	39	(**)	39
Other	(**)	......	(**)	(**)	......	(**)	1	......	1
Interstate Commerce Commission	3	......	3	7	......	7	8	......	8
Legal Services Corporation	1	......	1	26	......	26	28	......	28
Merit Systems Protection Board	2	......	2	3	......	3	3	......	3
National Archives and Record Administration	6	......	6	14	......	14	17	......	17
National Credit Union Administration:									
Central liquidity facility	14	18	−4	33	35	−2	29	32	−3
Other	14	2	13	32	9	23	22	19	2

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$14	......	$14	$28	......	$28	$33	......	$33
National Endowment for the Humanities	11	......	11	20	......	20	21	......	21
Institute of Museum Services	4	......	4	5	......	5	5	......	5
National Labor Relations Board	9	......	9	21	......	21	22	......	22
National Science Foundation	122	......	122	251	......	251	220	......	220
National Transportation Safety Board	2	......	2	4	......	4	3	......	3
NuclearRegulatory Commission	24	......	24	60	......	60	66	......	66
Panama Canal Commission	27	$32	-6	78	$68	10	65	$72	-7
Postal Service:									
Public Enterprise Funds	2,671	3,004	-333	5,617	6,107	-490	5,203	5,825	-621
Payment to the Postal Service Fund	-10	......	-10	163	......	163	196	......	196
Railroad Retirement Board:									
Federal windfall subsidy	31	......	31	63	......	63	66	......	66
Federal payment to the railroad retirement accounts	(**)	......	(**)	100	......	100	25	......	25
Milwaukee railroad restructuring, administration	1	......	1	1	......	1	-1	......	-1
Railroad retirement accounts:									
Social security equivalent benefit account	315	......	315	632	......	632	619	......	619
Benefits payments and claims	188	......	188	377	......	377	357	......	357
Advances to the railroad retirement account from the FOASI trust fund	-62	......	-62	-123	......	-123	......	......	....
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-8	......	-8	-8	......	-8
Disbursements for the payment of FOASI benefits	62	......	62	124	......	124	112	......	112
Disbursements for the payment of FDI benefits	4	......	4	7	......	7	8	......	8
Administrative expenses	3	......	3	7	......	7	7	......	7
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Other	......	......	......	......	......	......	......	......	....
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	......	......	......	......	......	....
Interest on advances to railroad accounts	......	......	......	......	......	......	......	......	....
Repayment of advances by railroad retirement board	......	......	......	......	......	......	......	......	....
Federal payments to the railroad social security equivalent benefit account	......	......	......	......	......	......	......	......	....
Federal payments to the rail industry pension fund	......	......	......	67	......	67	-25	......	-25
Total—Railroad Retirement Board	538	......	538	1,247	......	1,247	1,160	......	1,160
Securities and Exchange Commission	7	......	7	17	......	17	17	......	17
Smithsonian Institution	16	......	16	38	......	38	38	......	38
Tennessee Valley Authority:									
FFB direct loans	4	......	4	11	......	11	15	......	15
Other	620	383	236	1,177	794	384	977	732	245
United States Information Agency	57	(**)	57	123	(**)	123	123	(**)	123
United States Railway Association	(**)	......	(**)	(**)	......	(**)	1	......	1
United States Synthetic Fuels Corp	......	......	......	......	......	......	7	7	....
Other independent agencies	44	2	42	70	9	61	81	5	76
Total—Independent agencies	**5,256**	**4,330**	**926**	**11,362**	**8,773**	**2,589**	**11,006**	**8,264**	**2,742**
Undistributed offsetting receipts:									
Other interest	......	......	......	......	901	-901	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Department of Defense—Civil:									
Education Benefits fund	-25	......	-25	-50	......	-50	-29	......	-29
Military retirement fund	-1,454	......	-1,454	-2,898	......	-2,898	-2,968	......	-2,968
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-229	......	-229	-458	......	-458	-398	......	-398
Federal disability insurance trust fund (OFF-BUDGET)	-22	......	-22	-44	......	-44	-38	......	-38
Federal hospital insurance trust fund	-136	......	-136	-272	......	-272	-234	......	-234
Department of State:									
Foreign Service retirement and disability fund	-3	......	-3	-6	......	-6	-7	......	-7
Office of Personnel Management:									
Civil Service retirement and disability fund	-337	......	-337	-721	......	-721	-671	......	-671
Subtotal	-2,206	......	-2,206	-4,450	......	-4,450	-4,344	......	-4,344

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−$2	......	−$2	−$2	......	−$2	−$2	......	−$2
Department of Defense—Civil:									
Education benefits fund	−8	......	−8	−3	......	−3	1	......	1
Military retirement fund	−1,113	......	−1,113	[2]2,361	......	2,361	1,455	......	1,455
Soldiers' and Airmen's Home permanent fund	......	......	......	......	......	......	......	......	......
Corps of Engineers	1	......	1	9	......	9	−6	......	−6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−20	......	−20	−39	......	−39	−606	......	−606
Federal disability insurance trust fund (OFF-BUDGET)	−15	......	−15	−21	......	−21	−70	......	−70
Federal hospital insurance trust fund	−3	......	−3	−10	......	−10	−20	......	−20
Federal supplementary medical insurance trust fund	−18	......	−18	−44	......	−44	−59	......	−59
Department of Labor:									
Unemployment trust fund	27	......	27	18	......	18	−2	......	−2
Department of State:									
Foreign Service retirement and disability fund	(**)	......	(**)	(**)	......	(**)	−1	......	−1
Department of Transportation:									
Airport and airway trust fund	−1	......	−1	−1	......	−1	−1	......	−1
Highway trust fund	−4	......	−4	−5	......	−5	−30	......	−30
Environmental Protection Agency:									
Post-closure liability trust fund	1	......	1	1	......	1	−1	......	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−117	......	−117	−116	......	−116	−247	......	−247
Veterans Administration:									
United States government life insurance fund	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
National service life insurance fund	−1	......	−1	−3	......	−3	−3	......	−3
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−51	......	−51	−75	......	−75	−54	......	−54
Other	−3	......	−3	−6	......	−6	−5	......	−5
Subtotal	−1,328	......	−1,328	[2]2,062	......	2,062	349	......	349
Unrealized Discount on trust fund investments	(**)	......	(**)	−3	......	−3	−2	......	−2
Rents and royalties on the Outer Continental Shelf lands	......	$49	−49	......	$1,524	−1,524	......	$266	−266
Total—Undistributed offsetting receipts	−3,535	49	−3,584	−2,392	2,425	−4,817	−3,997	266	−4,263
Total outlays	90,348	10,376	79,973	187,826	23,587	164,239	191,827	22,304	169,524
Total on-budget	74,014	10,376	63,639	156,006	23,587	132,419	161,252	22,304	138,948
Total off-budget	16,334	(**)	16,334	31,820	(**)	31,820	30,576	(**)	30,576
Total surplus (+) or deficit(−)			−27,006			−52,260			−60,472
Total on-budget			−25,481			−50,396			−57,533
Total off-budget			−1,524			−1,864			−2,939

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$6,200	$4,542
Receipts from off-budget Federal entities	....	....
Intrabudgetary transactions	20,181	20,230
Total receipts offset against outlays	26,382	24,772

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[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] Includes a purchase of trust fund securities at a premium.

[3] Includes receipt of $200 million from Conrail.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$40,579	$54,245	$62,889	$2,110,304	$2,123,970	$2,164,549
Federal Financing Bank	....	....	14,194	15,000	15,000	15,000
Total public debt securities	40,579	54,245	77,083	2,125,304	2,138,970	2,179,549
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−1	−196	−10	4,217	4,023	4,022
Total federal securities	40,578	54,049	77,073	2,129,522	2,142,993	2,183,571
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	227	7,762	19,820	383,919	391,455	391,682
Total borrowing from the public	40,352	46,287	57,253	1,745,602	1,751,538	1,791,889
Accrued interest payable to the public	−9,362	−4,588	−2,726	29,481	34,254	24,893
Allocations of special drawing rights	101	−31	166	5,945	5,814	5,914
Deposit funds	559	−2,605	−214	10,944	7,760	8,339
Miscellaneous liability accounts (includes checks outstanding etc.)	−5,149	−5,202	−171	16,477	16,423	11,274
Total liability accounts	**26,500**	**33,861**	**54,308**	**1,808,448**	**1,815,809**	**1,842,310**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[2]						
Federal Reserve account	38	−4,985	−1,880	7,514	2,491	2,529
Tax and loan note accounts	3,353	−9,391	−5,129	23,870	11,126	14,478
Balance	3,391	−14,376	−7,009	31,384	13,617	17,007
Special drawing rights:						
Total holdings	199	−6	406	8,295	8,090	8,289
SDR certificates issued to Federal Reserve Banks	....	....	−100	−5,018	−5,018	−5,018
Balance	199	−6	306	3,277	3,072	3,271
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	424	−56	605	2,043	1,563	1,987
Letter of credit issued to IMF	−91	−170	−72	−10,489	−10,568	−10,659
Dollar deposits with the IMF	3	9	1	−64	−59	−56
Receivable/payable (−) for interim maintenance of value adjustments	−215	27	−273	−331	−89	−303
Balance	122	−190	261	10,858	10,547	10,669
Loans to International Monetary Fund	−38	−64	7	1,047	1,021	983
Other cash and monetary assets	−953	−774	1,142	11,317	11,496	10,543
Total cash and monetary assets	2,721	−15,410	−5,293	57,883	39,752	42,473
Miscellaneous asset accounts	−3,190	−2,916	−786	17,738	18,011	14,822
Total asset accounts	**−469**	**−18,326**	**−6,078**	**75,621**	**57,763**	**57,295**
Excess of liabilities (+) or assets (−)	**+26,969**	**+52,188**	**+60,386**	**+1,732,827**	**+1,758,046**	**+1,785,015**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	37	73	86	....	36	73
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+27,006**	**+52,260**	**+60,472**	**+1,732,827**	**+1,758,082**	**+1,785,088**

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[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Opeating cash is presented on a modified cash basis, deposits are reflected, as received: and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date		
		This Year	Prior Year	
Excess of liabilities beginning of period:				
Based on composition of unified budget in preceding period	$1,758,046	$1,732,827	$1,512,576	
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....	
Excess of liabilities beginning of period (current basis)	1,758,046	1,732,827	1,512,576	
Budget surplus (–) or deficit:				
Based on composition of unified budget in prior fiscal year	27,006	52,260	60,472	
Changes in composition of unified budget	....	....	....	
Total surplus (–) or deficit (Table 2)	27,006	52,260	60,472	
Total—on-budget (Table 2)	25,481	50,396	57,533	
Total—off-budget (Table 2)	1,524	1,864	2,939	
Transactions not applied to current year's surplus or deficit:				
Seigniorage	–34	–70	–86	
Increment on gold	....	....	....	
Proceeds from currency	....	....	....	
Profit on sale of gold	....	....	....	
Net gain (–)/loss for IMF loan valuation adjustment	–3	–3	....	
Total—transactions not applied to current year's surplus or deficit	–37	–73	–86	
Excess of liabilities close of period	1,785,015	1,785,015	1,572,962	

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, November 1986 and Other Periods (in millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	(**)	−$1	$6	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	−$1	−$2	−7	37	36	35
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	7	−2	117	123	124
Department of the Interior:						
Bureau of Land Management	(**)	−1	(**)	15	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	....	....	....	3	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	....	−200	....	1,625	1,425	1,425
Total agency securities	−1	−196	−10	4,217	4,023	4,022

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$1,769	–$11,657	–$2,281	$24,800	$11,374	$13,143
Commerce, Fishing Vessels, NOAA	....	....	....	....	....	....
Export-Import Bank of the United States	....	....	....	....	....	....
Federal Emergency Management Agency:						
National Insurance Development Fund	8	8	1	76	76	84
Federal Financing Bank	–1,250	–752	–13,562	141,598	142,096	140,846
Federal Housing Administration:						
General insurance	....	....	....	1,396	1,396	1,396
Special risk insurance	....	....	....	1,912	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	....	....	....	52	52	52
Rural Communication Development Fund	....	....	2	25	25	25
Rural Electrification Administration	....	39	62	7,865	7,904	7,904
Rural Telephone Bank	....	....	....	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	160	–1,980	–1,625	4,276	2,136	2,296
Agricultural credit insurance fund	....	–945	–815	8,065	7,120	7,120
Rural development insurance fund	....	–345	–210	1,861	1,516	1,516
Federal Crop Insurance Corp	....	....	....	113	113	113
Secretary of Education:						
College housing loans	....	....	....	2,587	2,587	2,587
Secretary of Energy:						
Alternative fuel production, DOE	....	....	....	....	....	....
Bonneville Power Administration	....	....	....	1,459	1,459	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	....	275	250	5,351	5,626	5,626
Low-Rent Public housing	100	–290	96	490	100	200
Urban renewal fund	....	....	....	....	....	....
Secretary of the Interior:						
Bureau of Mines, helium fund	....	....	....	252	252	252
Railroad retirement account	....	....	....	2,128	2,128	2,128
Railroad retirement social security equivalent fund	176	365	333	2,003	2,192	2,368
Secretary of Transportation:						
Aircraft purchase loan guarantee program	....	....	....	17	17	17
Federal ship revolving fund	25	35	245	1,375	1,385	1,410
Railroad revitalization and improvement	....	....	....	12	12	12
Rail service assistance	....	....	....	....	....	....
Regional rail reorganization	....	....	....	96	96	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities	....	....	....	20	20	20
Tennessee Valley Authority	....	....	....	150	150	150
Veterans Administration:						
Veterans direct loan program	....	....	....	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**988**	**–15,247**	**–17,504**	**210,468**	**194,233**	**195,221**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	....	....	....	14,268	14,268	14,268
National Credit Union Administration	–4	–2	–3	104	104	102
Postal Service	....	....	....	2,854	2,854	2,854
Tennessee Valley Authority	236	674	49	15,077	15,515	15,751
U.S. Railway Association	....	....	....	74	74	74
Total borrowing from the Federal Financing Bank	**232**	**672**	**46**	**32,377**	**32,815**	**33,049**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	(**)	$4	$4	$4
Department of Commerce	(**)	(**)	$15	12	11	11
Department of Energy	$21	$63	58	1,423	1,465	1,486
Department of Health and Human Services	....	5	−1	7	12	12
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	236	389	235	5,525	5,678	5,914
Agency securities	(**)	(**)	....	134	134	134
Government National Mortgage Association:						
Management and liquidating functions fund::						
Public debt securities	14	13	59	417	416	430
Agency securities	....	(**)	−4	74	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	30	46	45	1,301	1,318	1,347
Agency securities	4	4	....	9	9	13
Participation sales fund:						
Public debt securities	53	37	40	2,243	2,227	2,280
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	(**)	(**)	....	....	....	(**)
Department of the Interior	−5	−2,835	61	4,006	1,176	1,171
Department of Labor	−12	−28	−5	409	393	381
Department of Transportation	−1	1	4	146	148	147
Department of the Treasury	97	105	−1,650	481	489	586
Veterans Administration:						
Veterans reopened insurance fund	−2	−4	−9	608	606	604
Independent agencies:						
Export-Import Bank of the United States	580	347	104	124	−108	472
Federal Emergency Management Agency:						
National insurance development fund	....	40	−29	....	40	40
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−257	−437	345	4,717	4,538	4,280
Agency securities	....	....	....	67	67	67
Postal Service	192	−14	43	3,803	3,598	3,790
National Credit Union Administration	2	−23	(**)	1,383	1,359	1,360
Other	−10	1	24	1,236	1,247	1,237
Total public debt securities	939	−2,294	−662	27,848	24,615	25,554
Total agency securities	4	4	−4	296	296	301
Total Federal funds	**943**	**−2,289**	**−666**	**28,144**	**24,911**	**25,854**
Trust funds:						
Legislative Branch:						
United States Tax Court	....	....	(**)	2	2	2
Library of Congress	2	2	2	1	1	3
The Judiciary:						
Judicial survivors annuity fund	(**)	−1	2	113	112	112
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	5	5	(**)	4	4	9
Department of Commerce	....	....	(**)	....	....	....
Department of Defense—Military	(**)	−1	1	9	7	7
Department of Defense—Civil	1,094	8,090	9,095	20,870	27,866	28,960
Other	38	54	35	484	500	539
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−1,036	−1,092	924	36,948	36,892	35,856
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	−305	−556	−213	8,335	8,085	7,780
Federal hospital insurance trust fund:						
Public debt securities	467	17	−733	37,885	37,435	37,902
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	−434	−1,175	−255	9,424	8,684	8,250
Other	(**)	1	3	40	41	41

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1986 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	–$5	–$30	–$19	$158	$133	$128
Department of Labor:						
Unemployment trust fund	877	674	714	21,240	21,037	21,914
Other	2	–5	–5	34	28	30
Department of State:						
Foreign service retirement and disability fund	–14	–25	–4	2,940	2,929	2,915
Other	....	....	....	....	....	....
Department of Transportation:						
Airport and airway trust fund	–66	148	235	8,596	8,810	8,744
Highway trust fund	–84	1,030	–174	11,499	12,613	12,529
Other	–1	–1	....	4	4	3
Department of the Treasury	(**)	–50	3	428	378	378
Environmental Protection Agency	–16	–20	–43	294	291	275
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	–1,306	2,864	11,324	154,045	158,215	156,909
Agency securities	....	....	....	175	175	175
Employees health benefits fund	–158	–95	73	1,417	1,481	1,322
Employees life insurance fund	145	152	198	7,401	7,408	7,553
Retired employees health benefits fund	....	....	(**)	5	5	5
Veterans Administration:						
Government life insurance fund	–2	–5	–7	245	242	239
National service life insurance:						
Public debt securities	–37	–76	–69	9,633	9,594	9,557
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	1,014	1,014	1,014
General Post Fund National Homes	....	(**)	1	19	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	112	44	–618	15,856	15,788	15,900
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	1	44	44	44
Japan-United States Friendship Commission	....	(**)	–3	17	17	17
Railroad Retirement Board	6	101	18	5,998	6,093	6,099
Other	(**)	1	1	5	6	6
Total public debt securities	–716	10,052	20,486	355,011	365,779	365,062
Total agency securities	....	....	....	765	765	765
Total trust funds	**–716**	**10,052**	**20,486**	**355,776**	**366,544**	**365,827**
Grand total	**227**	**7,762**	**19,820**	**383,919**	**391,455**	**391,682**

... No transactions.
(**)Less than $500,000.
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	$31,123	$24,122											$55,246	$54,002
Corporation income taxes	540	1,748											2,288	2,571
Social insurance taxes and contributions:														
Employment taxes and contributions	19,583	19,015											38,596	35,314
Unemployment insurance	1,135	2,377											3,512	3,582
Other retirement contributions	460	360											820	814
Excise taxes	2,706	2,488											5,195	6,199
Estate and gift taxes	647	488											1,135	1,136
Customs duties	1,281	1,090											2,371	2,134
Miscellaneous receipts	1,534	1,279											2,814	3,298
Total—budget receipts this year	**59,012**	**52,967**											**111,979**	.....
(On-budget)	**43,865**	**38,158**											**82,023**	.....
(Off-budget)	**15,147**	**14,809**											**29,956**	.....
Total—budget receipts prior year	*57,886*	*51,166*											......	*109,051*
(On-budget)	*43,800*	*37,615*											......	*81,415*
(Off-budget)	*14,085*	*13,551*											......	*27,636*
Outlays														
Legislative Branch	158	113											271	269
The Judiciary	73	73											147	172
Executive Office of the President	11	9											20	19
Funds Appropriated to the President:														
International security assistance	321	1,463											1,784	1,887
International development assistance	267	134											402	531
Other	406	14											420	−5
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	3,376	3,403											6,779	7,238
Other	2,358	1,775											4,133	4,432
Department of Commerce	166	159											325	386
Department of Defense:														
Military:														
Department of the Army	6,019	5,565											11,584	11,221
Department of the Navy	7,476	6,955											14,430	14,578
Department of the Air Force	7,850	6,615											14,465	14,745
Defense agencies	1,181	1,062											2,243	2,309
Total Military	22,525	20,197											42,722	42,853
Civil	1,735	1,742											3,478	3,449
Department of Education	1,455	1,543											2,997	3,402
Department of Energy	839	907											1,746	1,974
Department of Health and Human Services, except Social Security:														
Public Health Service	802	734											1,534	1,487
Health Care Financing Administration:														
Grants to States for Medicaid	2,351	2,102											4,453	4,127
Federal hospital ins. trust fund	4,637	3,780											8,418	8,231
Federal supp. med. ins. trust fund	2,875	2,227											5,103	4,391
Other	1,505	1,484											2,989	3,046
Social Security Administration	2,644	229											2,872	2,636
Family Support Administration	1,024	914											1,939	2,129
Human Development Service	266	450											715	857
Other	−1,963	−1,986											−3,948	−4,140
Department of Health and Human Services:														
Federal old-age and survivors ins. trust fund	14,956	14,958											29,914	29,504
Federal disability ins. trust fund	1,713	1,699											3,412	3,222
Other	−906	−37											−943	−38

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,312	$1,450											$2,762	$2,896
Department of the Interior	639	372											1,010	773
Department of Justice	337	306											644	580
Department of Labor:														
Unemployment trust fund	1,352	1,210											2,562	2,502
Other	−94	574											480	410
Department of State	236	324											560	703
Department of Transportation:														
Highway trust fund	1,097	1,122											2,219	2,882
Other	966	1,175											2,161	2,275
Department of the Treasury:														
Interest on the public debt	9,763	14,959											24,722	26,157
General revenue sharing	......	......											......	1,126
Other	−1,796	−1,049											−2,847	−2,109
Environmental Protection Agency	443	382											825	905
General Services Administration	−443	130											−313	−119
National Aeronautics and Space Administration	625	626											1,252	1,491
Office of Personnel Management	2,026	2,141											4,167	3,926
Small Business Administration	279	30											309	165
Veterans Administration:														
Compensation and pensions	2,326	48											2,374	3,460
National service life	46	28											74	86
Government service life	3	2											5	8
Other	1,109	712											1,821	1,846
Independent agencies:														
Postal Service	15	−343											−327	−425
Tennessee Valley Authority	155	240											395	260
Other independent agencies	1,492	1,029											2,521	2,907
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,244	−2,206											−4,450	−4,344
Interest received by trust funds	3,390	−1,328											2,062	349
Rents and royalties on Outer Continental Shelf lands	−1,475	−49											−1,524	−266
Other	−905	......											−905	−2
Totals this year:														
Total outlays	84,267	79,973											164,239	......
(On-budget)	68,780	63,639											132,419	......
(Off-budget)	15,486	16,334											31,820	......
Total—surplus (+) or deficit (−)	−25,255	−27,006											−52,260	......
(On-budget)	−24,915	−25,481											−50,396	......
(Off-budget)	−340	−1,524											−1,864	......
Totals—outlays prior year	*84,973*	*84,551*											......	*169,524*
(On-budget)	*69,559*	*69,389*											......	*138,948*
(Off-budget)	*15,413*	*15,163*											......	*30,576*
Total—surplus (+) or deficit (−) prior year	*−27,087*	*−33,386*											......	*−60,472*
(On-budget)	*−25,759*	*−31,774*											......	*−57,533*
(Off-budget)	*−1,328*	*−1,612*											......	*−2,939*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of November 30, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	$254	$163	$92	$515	$347	$169	$8,596	$8,810	$8,744
Black lung disability	54	50	4	110	101	8	....	....	....
FDIC	......	−105	105	......	−32	32	15,856	15,788	15,900
Federal disability, insurance	1,394	1,699	−305	2,809	3,412	−603	8,335	8,085	7,780
Federal employees life and health	......	12	−12	......	−60	60	8,823	8,893	8,880
Federal employees retirement	824	2,022	−1,198	1,676	4,036	−2,360	157,272	161,431	160,111
Federal hospital insurance	4,111	3,777	333	8,174	8,411	−237	38,340	37,890	38,357
Federal old-age and survivors insurance	13,738	14,958	−1,220	28,653	29,914	−1,261	36,948	36,892	35,856
Federal supplementary medical insurance	1,510	1,748	−239	3,033	4,148	−1,115	9,424	8,684	8,250
Revenue sharing	......	(**)	(**)	......	(**)	(**)	....	....	....
Highways	1,083	16	1,067	2,249	36	2,213	11,499	12,613	12,529
Military advances	......	207	−207	......	360	−360	....	....	....
Railroad retirement	305	506	−202	779	1,016	−237	5,998	6,093	6,099
Military retirement	2,567	1,485	1,082	11,062	2,969	8,092	20,870	27,866	28,960
Unemployment	2,353	1,202	1,152	3,536	2,542	993	21,240	21,037	21,914
Veterans life insurance	1	29	−28	4	79	−76	11,027	10,985	10,946
All other trust	91	1,010	−919	155	2,114	−1,958	1,547	1,478	1,503
Total trust fund receipts and outlays	**28,286**	**28,780**	**−494**	**62,754**	**59,392**	**3,362**	**355,776**	**366,544**	**365,827**
Interfund receipts offset against Federal fund outlays	−5,080	−5,080	......	−16,875	−16,875	......			
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	23,206	23,700	−494	45,879	42,517	3,362			
Total Federal fund receipts and outlays	**29,780**	**56,291**	**−26,512**	**66,094**	**121,716**	**−55,622**			
Interfund receipts offset against Federal fund outlays	−18	−18	......	6	6	......			
Federal fund receipts & outlays on the basis of table 4 & 5	29,762	56,273	−26,512	66,100	121,722	−55,622			
Net budget receipts & outlays	**52,967**	**79,973**	**−27,006**	**111,979**	**164,239**	**−52,260**			

[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$24,122	$55,246	$54,002
Corporation income taxes	1,748	2,288	2,571
Social insurance taxes and contributions:			
Employment taxes and contributions	19,015	38,598	35,314
Unemployment insurance	2,377	3,512	3,582
Other retirement contributions	360	820	814
Excise taxes	2,488	5,195	6,199
Estate and gift taxes	488	1,135	1,138
Customs	1,090	2,371	2,134
Miscellaneous	1,279	2,814	3,298
Total	**52,967**	**111,979**	**109,051**
OUTLAYS			
National defense	20,907	44,084	44,094
International affairs	1,986	3,246	3,235
General science, space, and technology	708	1,502	1,726
Energy	553	958	987
Natural resources and environment	973	2,172	2,301
Agriculture	3,162	6,735	7,355
Commerce and housing credit	182	775	371
Transportation	2,399	4,505	5,265
Community and regional development	478	1,213	1,553
Education, training, employment and social services	2,504	4,855	5,357
Health	3,153	6,400	5,905
Medicare	5,526	12,559	11,678
Income security	9,130	19,497	20,097
Social security	16,656	33,326	31,491
Veterans benefits and services	797	4,288	5,434
Administration of justice	505	1,044	983
General government	371	580	661
General purpose fiscal assistance	−2	282	1,891
Interest	12,441	22,392	23,752
Undistributed offsetting receipts	−2,455	−6,174	−4,611
Total	**79,973**	**164,239**	**169,524**

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

GPO 926-191

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the December 1986 Statement will be 2:00 p.m. EST, January 23, 1987.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price: $27 per year (domestic), $33.75 per year (foreign).
No single copies are sold.

12/31/86

For Fiscal Year 1987
Through December 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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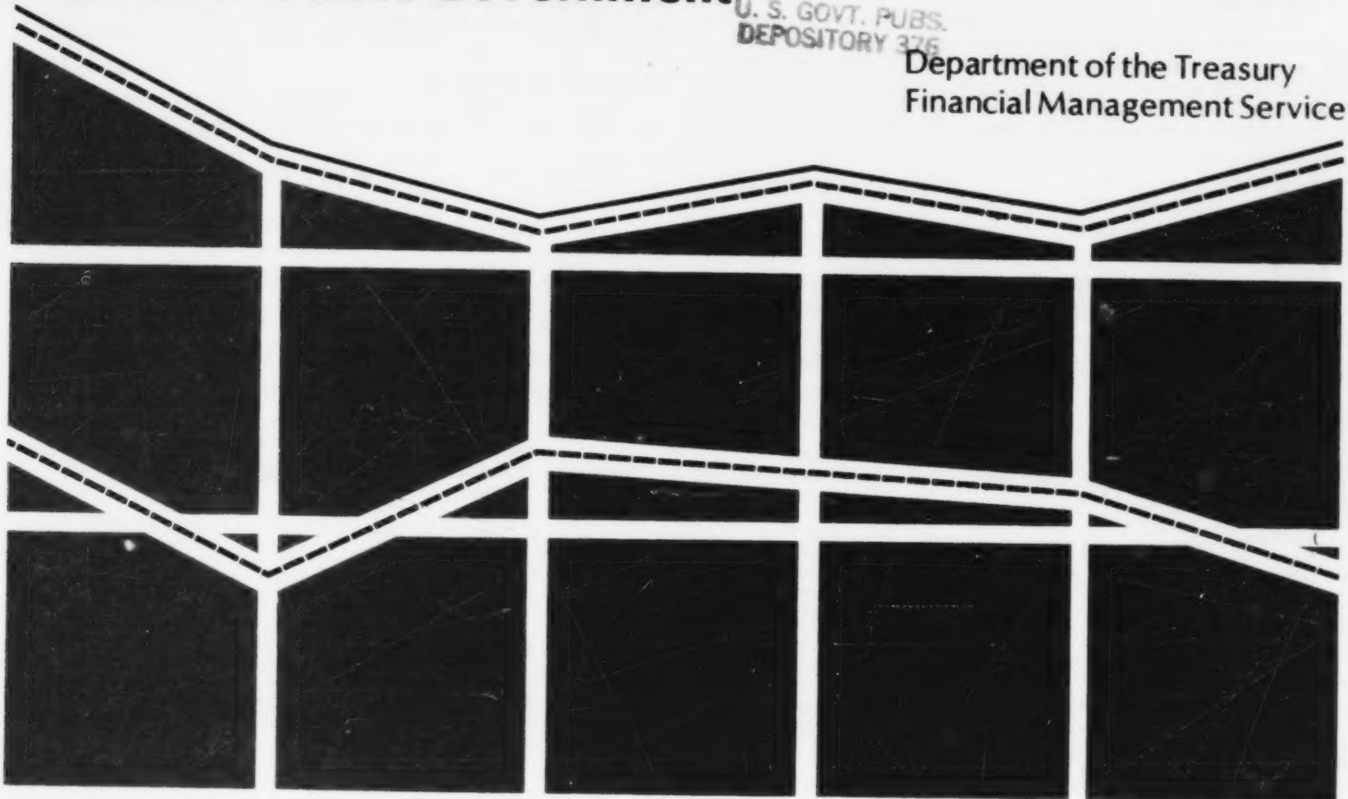

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987 by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1986			
October	[1]$57,886	[1]$84,973	$27,087
November	[1]51,166	[1]84,551	33,386
December	[1]68,196	[1]82,853	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	−9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date	**769,091**	**989,789**	**220,698**
FY 1987			
October	59,012	84,267	25,255
November	52,967	79,973	27,006
December	78,035	90,112	12,077
Year-to-Date	**190,014**	**254,352**	**64,337**

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[1] Includes prior year adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1986)	Budget Estimates Next Fiscal Year (1988)[1]
Total on-budget and off-budget results:					
Total receipts	$78,035	$190,014	$842,390	$177,248	$916,571
On-budget receipts	60,694	142,716	628,372	134,303	674,473
Off-budget receipts	17,341	47,298	214,018	42,945	242,098
Total outlays	90,112	254,352	1,015,572	252,376	1,024,326
On-budget outlays	75,623	208,042	821,074	210,523	821,900
Off-budget outlays	14,489	46,309	194,498	41,854	202,427
Total surplus (+) or deficit (−)	−12,077	−64,337	−173,182	−75,129	−107,756
On-budget surplus (+) or deficit (−)	−14,930	−65,326	−192,702	−76,220	−147,427
Off-budget surplus (+) or deficit (−)	+2,853	+989	+19,520	+1,091	+39,671
Total on-budget and off-budget financing	12,077	64,337	173,182	75,129	107,756
Means of financing:[2]					
By Borrowing from the public	22,824	69,112		90,514	
By Reduction of cash and monetary assets, increase (−)	−14,751	659		−15,726	
By Other means	4,004	−5,433		342	

[1] Based upon the FY 1988 budget released by the Office of Management and Budget on January 5, 1987.

[2] Estimates for FY 1987 and FY 1988 are not currently available.

... No transactions.

Note: Details may not add to total due to rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1986 and 1987

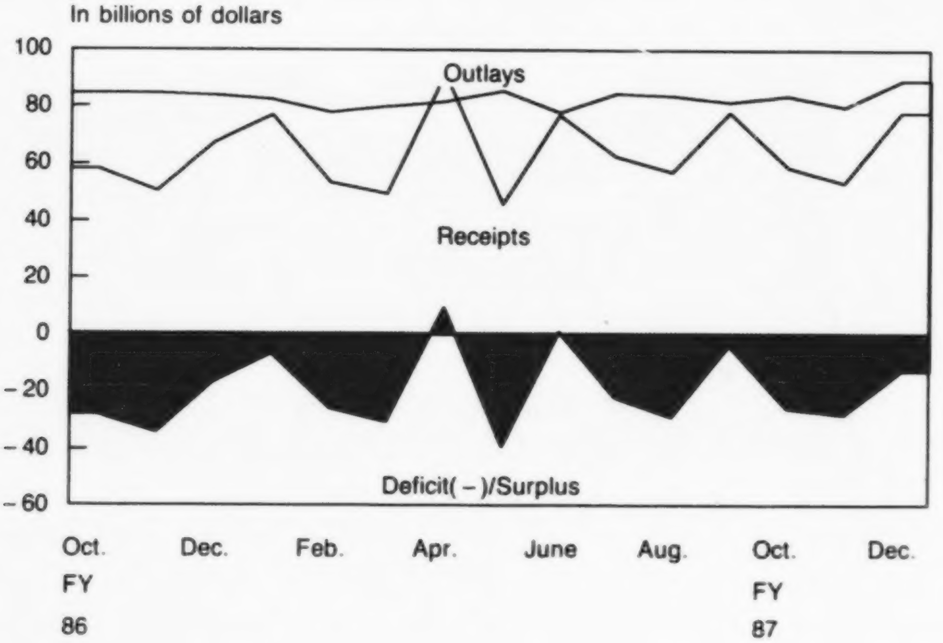

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1986 and 1987

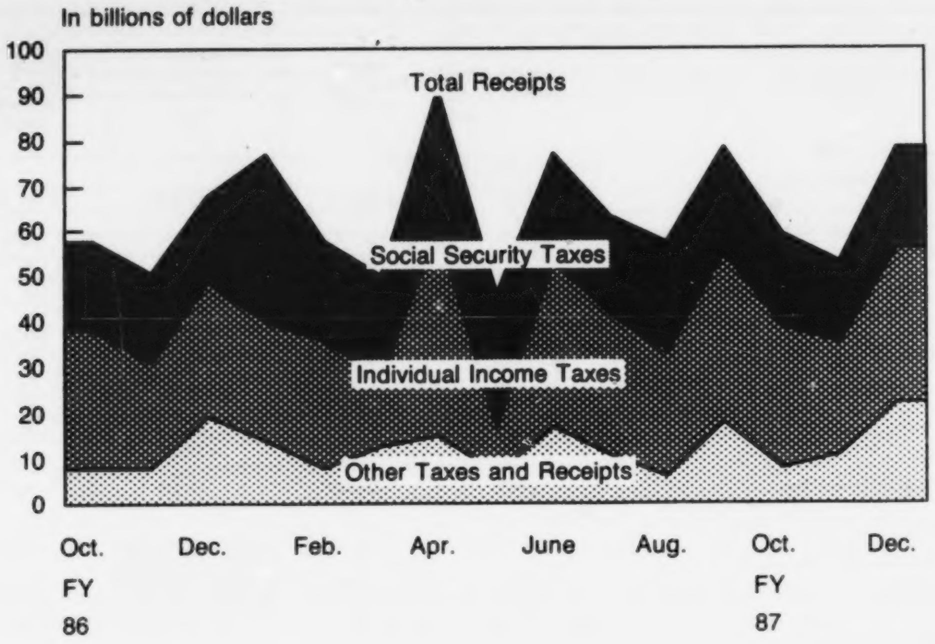

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1986 and 1987

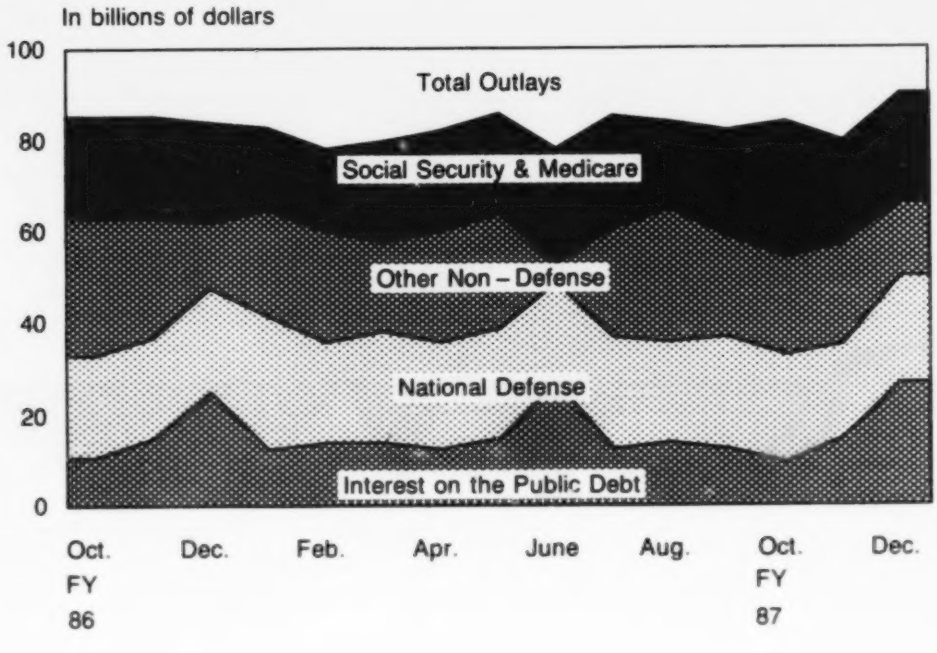

Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimate Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	$33,584	$88,830	$84,202	$364,002
Corporation income taxes	15,693	17,980	14,858	104,761
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	17,341	47,298	42,945	214,018
Employment taxes and contributions (on-budget)	4,283	12,925	11,375	59,230
Unemployment insurance	196	3,708	3,803	23,781
Other retirement contributions	446	1,266	1,243	4,431
Excise taxes	3,003	8,198	9,228	32,602
Estate and gift taxes	695	1,830	1,651	5,996
Customs duties	1,098	3,469	3,141	14,445
Miscellaneous receipts	1,696	4,509	4,802	19,122
Total Receipts	**78,035**	**190,014**	**177,248**	**842,390**
(On-budget)	**60,694**	**142,716**	**134,303**	**628,372**
(Off-budget)	**17,342**	**47,298**	**42,945**	**214,018**
Budget Outlays				
Legislative Branch	130	401	440	2,131
The Judiciary	118	265	275	1,241
Executive Office of the President	9	30	29	118
Funds Appropriated to the President	862	3,465	3,650	11,830
Department of Agriculture	5,985	16,896	16,597	55,063
Department of Commerce	236	561	588	2,441
Department of Defense—Military	23,498	66,220	65,857	274,200
Department of Defense—Civil	1,737	5,164	5,186	20,942
Department of Education	1,817	4,815	4,607	16,752
Department of Energy	1,037	2,783	3,042	10,611
Department of Health and Human Services, except Social Security	13,398	37,472	36,559	145,292
Department of Health and Human Services, Social Security	16,992	49,375	44,521	202,857
Department of Housing and Urban Development	1,418	4,181	4,228	14,622
Department of the Interior	509	1,519	1,150	5,213
Department of Justice	367	1,012	874	4,788
Department of Labor	2,182	5,224	4,947	24,456
Department of State	266	826	913	3,324
Department of Transportation	2,281	6,662	7,383	26,216
Department of the Treasury:				
General revenue sharing	2	2	1,126	76
Interest on the public debt	27,046	51,767	50,859	191,754
Other	-1,491	-4,139	-2,579	-11,589
Environmental Protection Agency	459	1,284	1,367	4,579
General Services Administration	325	12	240	-73
National Aeronautics and Space Administration	746	1,998	2,241	7,876
Office of Personnel Management	2,085	6,253	5,981	27,732
Small Business Administration	-72	236	128	125
Veterans Administration	3,645	7,918	7,829	26,835
Other independent agencies	695	3,285	3,536	17,920
Allowances, undistributed	....	....	....	....
Undistributed offsetting receipts:				
Other interest	....	-901	....	-901
Employer share,employee retirement (on-budget)	-2,109	-6,007	-6,079	-28,013
Employers share, employee retirement (off-budget)	-251	-753	-654	-3,275
Interest received by on-budget trust funds	-11,226	-9,106	-9,691	-28,685
Interest received by off-budget trust funds	-2,252	-2,313	-2,013	-5,084
Rents and royalties on the Outer Continental Shelf lands	-333	-1,857	-759	-3,903
Sale of major assets	....	-200	....	-1,900
Total Outlays	**90,112**	**254,352**	**252,376**	**1,015,572**
(On-budget)	**75,623**	**208,042**	**210,523**	**821,074**
(Off-budget)	**14,489**	**46,309**	**41,854**	**194,498**
Surplus (+) or deficit (-)	**-12,077**	**-64,337**	**-75,129**	**-173,182**
(On-budget)	**-14,930**	**-65,326**	**-76,220**	**-192,702**
(Off-budget)	**+2,853**	**+989**	**+1,091**	**+19,520**

[1] Based upon the FY 1988 Budget released by the Office of Management and Budget on January 5, 1987.

Source: Financial Management Service, Department of the Treasury

Table 4. Receipts of the U.S. Government, December 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$30,733			$84,531			$81,343		
Presidential Election Campaign Fund	(**)			(**)			1		
Other	3,585			7,850			6,143		
Total—Individual income taxes	**34,318**	**$734**	**$33,584**	**92,381**	**$3,551**	**$88,830**	**87,487**	**$3,285**	**$84,202**
Corporation income taxes	**16,531**	**839**	**15,693**	**22,466**	**4,486**	**17,980**	**18,854**	**3,997**	**14,858**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,470	......	13,470	38,088	......	38,088	35,192	......	35,192
Self-Employment Contributions Act taxes	......	......	......	166	......	166	109	......	109
Deposits by States	2,453	......	2,453	4,944	......	4,944	3,792	......	3,792
Total—FOASI trust fund	15,923	......	15,923	43,199	......	43,199	39,093	......	39,093
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,295	......	1,295	3,662	......	3,662	3,381	......	3,381
Self-Employment Contributions Act taxes	......	......	......	18	......	18	15	......	15
Receipts from Railroad Retirement Account	......	......	......	......	......	......	......	......	......
Deposits by States	123	......	123	419	......	419	455	......	455
Total—FDI trust fund	1,418	......	1,418	4,099	......	4,099	3,852	......	3,852
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,828	......	3,828	10,817	......	10,817	9,322	......	9,322
Self-Employment Contributions Act taxes	......	......	......	39	......	39	20	......	20
Receipts from Railroad Retirement Board	......	......	......	......	......	......	......	......	......
Deposits by States	357	......	357	1,214	......	1,214	1,229	......	1,229
Total—FHI trust fund	4,185	......	4,185	12,070	......	12,070	10,572	......	10,572
Railroad retirement accounts:									
Rail industry pension fund	[1]39	−1	39	436	1	435	327	4	323
Railroad social security equivalent benefit	[1]58	......	58	421	......	421	480	......	480
Total—Employment taxes and contributions	21,624	−1	21,625	60,224	1	60,223	54,323	4	54,320
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	155	......	155	2,928	......	2,928	3,141	......	3,141
Federal Unemployment Tax Act taxes	30	4	26	730	19	711	624	22	602
Railroad Unemployment Ins. Act contributions	15	......	15	69	......	69	60	......	60
Total—Unemployment trust fund	200	4	196	3,727	19	3,708	3,825	22	3,803
Federal employees retirement contributions:									
Civil service retirement and disability fund	432	......	432	1,230	......	1,230	1,209	......	1,209
Foreign service retirement and disability fund	6	......	6	12	......	12	10	......	10
Other	(**)	......	(**)	1	......	1	1	......	1
Total—Federal employees retirement contributions	438	......	438	1,243	......	1,243	1,220	......	1,220
Other retirement contributions:									
Civil service retirement and disability fund	8	......	8	23	......	23	23	......	23
Total—Social insurance taxes and contributions	**22,270**	**3**	**22,267**	**65,217**	**20**	**65,197**	**59,391**	**25**	**59,366**
Excise taxes:									
Miscellaneous excise taxes[2]	1,394	57	1,337	3,778	115	3,663	5,425	135	5,289
Airport and airway trust fund	218	2	215	732	2	730	660	4	656
Highway trust fund	1,373	−32	1,405	3,617	−32	3,649	3,121	−43	3,164
Black lung disability trust fund	46	......	46	156	......	156	119	......	119
Total—Excise taxes	**3,031**	**28**	**3,003**	**8,284**	**86**	**8,198**	**9,324**	**97**	**9,228**
Estate and gift taxes	**712**	**18**	**695**	**1,872**	**42**	**1,830**	**1,699**	**48**	**1,651**
Customs duties	**1,144**	**45**	**1,098**	**3,583**	**114**	**3,469**	**3,268**	**127**	**3,141**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,519	......	1,519	4,083	......	4,083	4,507	......	4,507
All other	176	(**)	176	427	1	426	299	3	295
Total—Miscellaneous receipts	**1,696**	**(**)**	**1,696**	**4,510**	**1**	**4,509**	**4,805**	**3**	**4,802**
Total—Receipts	**79,702**	**1,667**	**78,035**	**198,314**	**8,300**	**190,014**	**184,829**	**7,582**	**177,248**
Total—On-budget	**62,361**	**1,667**	**60,694**	**151,016**	**8,300**	**142,716**	**141,884**	**7,582**	**134,303**
Total—Off-budget	**17,341**	......	**17,341**	**47,298**	......	**47,298**	**42,945**	......	**42,945**

[1] Includes prior period adjustment.

[2] Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

... No Transactions.

(**) Less than $500,000.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$21	(**)	$21	$69	$1	$68	$65	$2	$64
House of Representatives	38	(**)	38	113	1	112	123	3	120
Joint items	8	......	8	32	......	32	31	......	31
Congressional Budget Office	2	......	2	4	......	4	4	......	4
Architect of the Capitol	10	......	10	28	......	28	25	......	25
Library of Congress	26	......	26	58	......	58	74	......	74
Government Printing Office:									
Revolving fund (net)	13	......	13	45	......	45	10	......	10
General fund appropriations	7	......	7	21	......	21	34	......	34
General Accounting Office	2	......	2	25	......	25	70	......	70
United States Tax Court	2	......	2	6	......	6	6	......	6
Other Legislative Branch agencies	2	......	2	5	......	5	4	......	4
Proprietary receipts from the public	......	(**)	(**)	......	1	−1	......	1	−1
Intrabudgetary transactions	(**)	......	(**)	−1	......	−1	−1	......	−1
Total—Legislative Branch	**131**	**$1**	**130**	**405**	**4**	**401**	**446**	**6**	**440**
The Judiciary:									
Supreme Court of the United States	1	......	1	4	......	4	4	......	4
Courts of appeals, district courts, and other judicial services	13	......	13	54	......	54	257	......	257
Other	104	......	104	207	......	207	14	......	14
Total—The Judiciary	**118**	**......**	**118**	**265**	**......**	**265**	**275**	**......**	**275**
Executive Office of the President:									
Compensation of the President and the White House Office	2	......	2	7	......	7	6	......	6
Office of Management and Budget	3	......	3	10	......	10	10	......	10
Other	4	......	4	13	......	13	13	......	13
Total—Executive Office of the President	**9**	**......**	**9**	**30**	**......**	**30**	**29**	**......**	**29**
Funds Appropriated to the President:									
Disaster relief	(**)	......	(**)	(**)	......	(**)	86	......	86
International security assistance:									
Guarantee reserve fund	1	77	−77	112	224	−112	250	169	81
Foreign military sales credit	288	......	288	487	......	487	769	......	769
FFB direct loans	28	98	−70	223	175	48	230	59	172
Economic support fund	335	......	335	1,796	......	1,796	1,825	......	1,825
Military assistance	11	......	11	13	......	13	106	......	106
Peacekeeping operations	2	......	2	12	......	12	12	......	12
Other	3	......	3	49	......	49	8	......	8
Proprietary receipts from the public	......	21	−21	......	37	−37	......	28	−28
Total—International security assistance	667	196	471	2,690	435	2,255	3,201	256	2,945
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	......	......	......	......	......	......	127	......	127
Inter-American Development Bank	45	......	45	92	......	92	93	......	93
Other	53	......	53	73	......	73	70	......	70
International organizations and programs	40	......	40	86	......	86	16	......	16
Total—Multilateral assistance	138	......	138	251	......	251	306	......	306
Agency for International Development:									
Functional development assistance program	15	......	15	319	(**)	319	350	1	349
Operating expenses, Agency for International Development	39	......	39	113	......	113	107	......	107
Payment to Foreign Service retirement and disability fund	45	......	45	45	......	45	......	......	......
Other	59	1	58	78	4	74	76	5	71
Proprietary receipts from the public	......	65	−65	......	187	−187	......	196	−196
Total—Agency for International Development	158	66	92	555	192	364	534	202	331
Trade and development program	1	......	1	4	......	4	4	......	4
Peace Corps	12	......	12	32	......	32	33	......	33
Overseas Private Investment Corporation:									
Public Enterprise Funds	5	7	−2	1	16	−15	6	23	−17
FFB loan asset purchases	......	......	......	......	......	......	......	2	−2
Inter-American Foundation	2	(**)	2	9	1	8	8	3	5
African Development Foundation	1	......	1	2	......	2	1	......	1
Total—International development assistance	316	73	243	853	208	645	892	230	661

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-$112	......	-$112	-$83	......	-$83	-$374	......	-$374
Military sales programs:									
Foreign military sales trust fund	949	......	949	2,494	......	2,494	2,435	......	2,435
Other	15	(**)	15	77	$30	47	35	-$3	38
Proprietary receipts from the public	......	$704	-704	......	1,890	-1,890	......	2,148	-2,148
Other	(**)	......	(**)	(**)	......	(**)	5	......	5
Total—Funds Appropriated to the President	1,836	973	862	6,031	2,563	3,468	6,281	2,631	3,650
Department of Agriculture:									
Departmental administration	8	......	8	13	......	13	29	......	29
Agricultural Research Service	50	......	50	126	......	126	125	......	125
Cooperative State Research Service	21	......	21	70	......	70	63	......	63
Extension Service	23	......	23	72	......	72	84	......	84
Statistical Reporting Service	6	......	6	15	......	15	15	......	15
Economic Research Service	4	......	4	8	......	8	8	......	8
Foreign Agricultural Service	8	......	8	19	......	19	21	......	21
Foreign Assistance Programs	65	......	65	293	......	293	68	......	68
Agricultural Stabilization and Conservation Service	35	......	35	21	......	21	32	......	32
Federal Crop Insurance Corporation	97	62	35	241	102	139	236	97	140
Commodity Credit Corporation:									
Price support and related programs	4,784	746	4,038	12,289	1,700	10,589	12,922	1,034	11,888
National Wool Act Program	(**)	......	(**)	1	......	1	1	......	1
Rural Electrification Administration:									
FFB direct loans and asset purchases	191	42	149	263	43	220	175	1,347	-1,172
Other	155	161	-6	282	344	-63	254	269	-15
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	......	......	......	......	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	283	339	-56	1,328	904	424	1,410	1,058	352
Agricultural credit insurance fund	155	663	-508	714	1,391	-678	873	1,577	-704
Rural development insurance fund	107	115	-8	1,014	857	157	896	748	147
Rural water and waste disposal grants	18	......	18	48	......	48	59	......	59
Salaries and expenses	32	......	32	92	......	92	91	......	91
FFB loan asset purchases	......	......	......	......	......	......	45	......	45
Other	5	......	5	12	......	12	9	1	7
Total—Farmers Home Administration	601	1,117	-516	3,208	3,153	55	3,383	3,385	-2
Soil Conservation Service:									
Conservation operations	36	......	36	88	......	88	84	......	84
Watershed and flood prevention operations	21	......	21	61	......	61	66	......	66
Other	6	......	6	18	......	18	18	......	18
Animal and Plant Health Inspection Service	35	......	35	82	......	82	49	......	49
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	21	......	21	88	......	88	123	......	123
Other	7	......	7	29	......	29	48	9	39
Food Safety and Inspection Service	38	......	38	95	......	95	83	......	83
Food and Nutrition Service:									
Food stamp program	1,048	......	1,048	3,084	......	3,084	2,856	......	2,856
Nutrition assistance for Puerto Rico	......	......	......	1	......	1	204	......	204
Child nutrition programs	492	......	492	1,064	......	1,064	1,010	......	1,010
Women, infants and children programs	151	......	151	403	......	403	369	......	369
Other	27	......	27	64	......	64	54	......	54
Total—Food and Nutrition Service	1,718	......	1,718	4,615	......	4,615	4,513	......	4,513
Forest Service:									
Forest research	13	......	13	29	......	29	27	......	27
National Forests system	93	......	93	406	......	406	421	......	421
Construction	31	......	31	75	......	75	80	......	80
Forest Service permanent appropriations	97	......	97	106	......	106	226	......	226
Cooperative work	13	......	13	-72	......	-72	-104	......	-104
Other	12	......	12	26	......	26	-64	......	-64
Total—Forest Service	258	......	258	570	......	570	587	......	587
Other	16	4	12	44	7	37	40	7	33
Proprietary receipts from the public	......	85	-85	......	365	-365	......	282	-282
Intrabudgetary transactions	......	......	......	......	......	......	......	......	......
Total—Department of Agriculture	8,202	2,217	5,985	22,611	5,714	16,896	23,028	6,431	16,597

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$73	$11	$61	$124	$24	$101	$140	$27	$113
Bureau of the Census	30	......	30	66	......	66	60	......	60
Economic and Statistical Analysis	9	......	9	18	......	18	17	......	17
Economic Development Assistance	(**)	......	(**)	(**)	......	(**)	−1	......	−1
Promotion of Industry and Commerce	23	......	23	62	......	62	57	......	57
Science and technology:									
National Oceanic and Atmospheric Administration	96	10	86	272	12	259	312	5	307
Patent and Trademark Office	10	......	10	24	......	24	21	......	21
National Bureau of Standards	15	......	15	32	......	32	32	......	32
National Telecommunications and Information Administration	4	......	4	11	......	11	9	......	9
Total—Science and technology	125	10	115	338	12	326	373	5	368
Proprietary receipts from the public	......	3	−3	......	9	−9	......	22	−22
Intrabudgetary transactions	(**)	......	(**)	−2	......	−2	−3	......	−3
Total—Department of Commerce	**260**	**24**	**236**	**607**	**46**	**561**	**642**	**54**	**588**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,261	......	2,261	6,727	......	6,727	6,776	......	6,776
Department of the Navy	1,981	......	1,981	6,052	......	6,052	5,901	......	5,901
Department of the Air Force	1,724	......	1,724	5,208	......	5,208	5,047	......	5,047
Total—Military personnel	5,965	......	5,965	17,986	......	17,986	17,724	......	17,724
Operation and maintenance:									
Department of the Army	1,948	......	1,948	5,360	......	5,360	5,140	......	5,140
Department of the Navy	2,139	......	2,139	6,093	......	6,093	6,360	......	6,360
Department of the Air Force	1,617	......	1,617	5,152	......	5,152	5,531	......	5,531
Defense agencies	837	......	837	1,912	......	1,912	1,939	......	1,939
Total—Operation and maintenance	6,541	......	6,541	18,516	......	18,516	18,970	......	18,970
Procurement:									
Department of the Army	1,650	......	1,650	4,224	......	4,224	3,842	......	3,842
Department of the Navy	2,440	......	2,440	6,702	......	6,702	6,924	......	6,924
Department of the Air Force	2,733	......	2,733	7,992	......	7,992	8,065	......	8,065
Defense agencies	198	......	198	469	......	469	243	......	243
Total—Procurement	7,021	......	7,021	19,386	......	19,386	19,074	......	19,074
Research, development, test, and evaluation:									
Department of the Army	398	......	398	998	......	998	925	......	925
Department of the Navy	793	......	793	2,221	......	2,221	2,296	......	2,296
Department of the Air Force	1,289	......	1,289	3,495	......	3,495	3,670	......	3,670
Defense agencies	460	......	460	1,269	......	1,269	1,016	......	1,016
Total—Research, development, test, and evaluation	2,940	......	2,940	7,983	......	7,983	7,907	......	7,907
Military construction:									
Department of the Army	147	......	147	476	......	476	368	......	368
Department of the Navy	135	......	135	392	......	392	328	......	328
Department of the Air Force	174	......	174	409	......	409	443	......	443
Defense agencies	11	......	11	85	......	85	91	......	91
Total—Military construction	467	......	467	1,362	......	1,362	1,229	......	1,229
Family housing	225	......	225	675	......	675	676	......	676
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	10	1	9	1	1	(**)
Intragovernmental funds:									
Department of the Army	−96	......	−96	−9	......	−9	121	......	121
Department of the Navy:									
FFB direct loans	......	......	......	......	25	−25	......	22	−22
Other	247	......	247	470	......	470	234	......	234
Department of the Air Force	79	......	79	−172	......	−172	−71	......	−71
Defense agencies	57	......	57	−388	......	−388	−67	......	−67
Other	28	26	2	95	81	14	79	75	5
Proprietary receipts from the public	......	−36	36	......	−88	88	......	284	−284
Intrabudgetary transactions	14	......	14	325	......	325	360	......	360
Total—Department of Defense—Military	**23,488**	**−9**	**23,498**	**66,239**	**19**	**66,220**	**66,238**	**381**	**65,857**

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$16	......	$16	$33	......	$33	$31	......	$31
Construction, general	81	......	81	259	......	259	219	......	219
Operation and maintenance, general	105	......	105	294	......	294	318	......	318
Flood control and coastal emergencies	41	......	41	83	......	83	121	......	121
Other	32	......	32	110	......	110	105	......	105
Proprietary receipts from the public	......	$20	−20	......	$28	−28	......	$8	−8
Total—Corps of Engineers	274	20	254	778	28	750	793	8	784
Military retirement fund:									
Payments to military retirement fund	......	......	......	10,524	......	10,524	10,500	......	10,500
Military retirement fund	1,487	......	1,487	4,457	......	4,457	4,384	......	4,384
Intrabudgetary transactions	......	......	......	−10,524	......	−10,524	−10,500	......	−10,500
Other	−3	(**)	−3	−40	(**)	−40	21	(**)	21
Proprietary receipts from the public	......	1	−1	......	2	−2	......	3	−3
Total—Department of Defense—Civil	1,758	21	1,737	5,195	31	5,164	5,198	12	5,186
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	553	......	553	880	......	880	1,052	......	1,052
Impact aid	126	......	126	319	......	319	318	......	318
Special programs	77	......	77	217	......	217	169	......	169
Indian education	10	......	10	14	......	14	25	......	25
Total—Office of Elementary and Secondary Education	766	......	766	1,429	......	1,429	1,564	......	1,564
Office of Bilingual Education and Minority Languages Affairs	16	......	16	42	......	42	59	......	59
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	224	......	224	486	......	486	322	......	322
Rehabilitation services and handicapped research	113	......	113	358	......	358	299	......	299
Payments to institutions for the handicapped	8	......	8	26	......	26	22	......	22
Office of Vocational and Adult Education	−10	......	−10	253	......	253	242	......	242
Office of Postsecondary Education:									
College housing loans	3	8	−5	5	64	−59	(**)	61	−61
Student financial assistance	367	......	367	1,274	......	1,274	1,168	......	1,168
Guaranteed student loans	228	......	228	730	......	730	750	......	750
Higher education	40	......	40	122	......	122	126	......	126
Howard University	19	......	19	39	......	39	35	......	35
Higher education facilities loans and insurance	−1	......	−1	−14	......	−14	−12	......	−12
Total—Office of Postsecondary Education	656	8	648	2,156	64	2,092	2,066	61	2,005
Office of Educational Research and Improvement	34	......	34	70	......	70	36	......	36
Departmental management	18	......	18	64	......	64	69	......	69
Proprietary receipts from the public	......	2	−2	......	6	−6	......	11	−11
Total—Department of Education	1,827	10	1,817	4,885	70	4,815	4,679	72	4,607
Department of Energy:									
Atomic energy defense activities	744	......	744	1,948	......	1,948	1,896	......	1,896
Energy programs:									
General science and research activities	76	......	76	177	......	177	172	......	172
Energy supply, R and D activities	195	......	195	576	......	576	613	......	613
Uranium supply and enrichment activities	93	......	93	214	......	214	294	......	294
Fossil energy research and development	33	......	33	82	......	82	87	......	87
Naval petroleum and oil shale reserves	4	......	4	35	......	35	39	......	39
Energy conservation	−103	......	−103	−20	......	−20	129	......	129
Strategic petroleum reserve	52	......	52	163	......	163	228	......	228
Federal Energy Regulatory Commission	10	......	10	24	......	24	16	......	16
Alternative fuels productions:									
FFB direct loans	......	......	......	......	......	......	......	......	......
Other	......	......	......	......	......	......	......	......	......
Nuclear waste disposal fund	40	......	40	103	......	103	85	......	85
Other	24	......	24	61	......	61	49	......	49
Total—Energy programs	422	......	422	1,415	......	1,415	1,711	......	1,711
Power Marketing Administration	122	102	21	307	288	18	311	285	26
Departmental administration	18	......	18	80	......	80	102	......	102
Proprietary receipts from the public	......	170	−170	......	657	−657	......	656	−656
Intrabudgetary transactions	1	......	1	−21	......	−21	−37	......	−37
Total—Department of Energy	1,308	271	1,037	3,728	945	2,783	3,983	941	3,042

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$47	(**)	$47	$105	(**)	$105	$109	$1	$109
Health Resources and Services Administration:									
Public enterprise funds	3	......	3	3	......	3	8	......	8
Health resources and services	99	......	99	332	......	332	358	......	358
Indian health and facilities	82	......	82	215	......	215	225	......	225
FFB loan asset purchases	......	......	......	......	......	......	......	......	......
Centers for Disease Control	26	......	26	92	......	92	94	......	94
National Institutes of Health:									
Cancer research	85	......	85	296	......	296	295	......	295
Heart, lung, and blood research	50	......	50	201	......	201	197	......	197
National Institute of diabetes, and digestive and kidney diseases	15	......	15	102	......	102	125	......	125
Neurological and communicative disorders and stroke	25	......	25	99	......	99	92	......	92
Allergy and infectious diseases	24	......	24	91	......	91	87	......	87
General medical sciences	40	......	40	113	......	113	111	......	111
Child health and human development	19	......	19	73	......	73	77	......	77
Other research institutes	47	......	47	149	......	149	146	......	148
Research resources	18	......	18	57	......	57	71	......	71
Other	37	......	37	22	......	22	15	......	15
Total—National Institutes of Health	360	......	360	1,202	......	1,202	1,217	......	1,217
Alcohol, Drug Abuse, and Mental Health Administration	75	......	75	240	......	240	236	......	236
Office of Assistant Secretary for Health	6	......	6	44	......	44	43	......	43
Total—Public Health Service	699	(**)	699	2,233	(**)	2,233	2,290	1	2,289
Health Care Financing Administration:									
Grants to States for Medicaid	2,159	......	2,159	6,611	......	6,611	5,970	......	5,970
Payments to health care trust funds	1,517	......	1,517	4,514	......	4,514	3,975	......	3,975
Program management	49	......	49	41	......	41	11	......	11
Other	−4	......	−4	−4	......	−4	......	......	......
Federal hospital insurance trust fund:									
Benefit payments	4,552	......	4,552	12,851	......	12,851	12,111	......	12,111
Administrative expenses and construction	65	......	65	183	......	183	186	......	186
Interest on normalized tax transfers	......	......	......	......	......	......	......	......	......
Total—FHI trust fund	4,617	......	4,617	13,034	......	13,034	12,297	......	12,297
Federal supplementary medical ins. trust fund:									
Benefit payments	2,411	......	2,411	7,326	......	7,326	6,256	......	6,256
Administrative expenses and construction	79	......	79	267	......	267	256	......	256
Total—FSMI trust fund	2,490	......	2,490	7,592	......	7,592	6,511	......	6,511
Total—Health Care Financing Administration	10,827	......	10,827	31,788	......	31,788	28,764	......	28,764
Social Security Administration:									
Payments to social security trust funds	72	......	72	1,015	......	1,015	3,212	......	3,212
Special benefits for disabled coal miners	80	......	80	240	......	240	254	......	254
Supplemental security income program	1,737	......	1,737	3,506	......	3,506	3,238	......	3,238
Total—Social Security Administration	1,889	......	1,889	4,761	......	4,761	6,704	......	6,704
Family Support Administration:									
Program Administration	5	......	5	11	......	11	......	......	......
Family Support Payments to States	949	......	949	2,601	......	2,601	2,449	......	2,449
Low income home energy assistance	330	......	330	492	......	492	554	......	554
Refugee and entrant assistance	34	......	34	105	......	105	85	......	85
Community services	45	......	45	83	(**)	83	77	(**)	77
Work incentives	3	......	3	14	......	14	31	......	31
Total—Family Support Administration	1,367	......	1,367	3,305	(**)	3,305	3,196	(**)	3,196
Human Development Services:									
Social services block grants	362	......	362	638	......	638	566	......	566
Human development services	178	......	178	477	......	477	501	......	501
Family social services	67	......	67	207	......	207	169	......	169
Other	......	......	......	......	......	......	......	......	......
Total—Human Development Services	607	......	607	1,322	......	1,322	1,236	......	1,236
Departmental management	21	......	21	33	......	33	66	......	66
Proprietary receipts from the public	......	$494	−494	......	$1,457	−1,457	......	1,436	−1,436
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal Hospital Insurance Trust Fund	......	......	......	......	......	......	......	......	......
Federal supplementary medical insurance trust fund	−1,517	......	−1,517	−4,506	......	−4,506	−4,780	......	−4,780
Payments for tax and other credits:									
Federal hospital insurance trust fund	......	......	......	−7	......	−7	805	......	805
Other	......	......	......	......	......	......	−285	......	−285
Total—Department of Health and Human Services, Except Social Security	13,892	494	13,398	38,929	1,457	37,472	37,996	1,437	36,559

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Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,875	......	$14,875	$44,542	......	$44,542	$42,061	......	$42,061
Administrative expenses and construction	145	......	145	391	......	391	398	......	398
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest expense on interfund borrowings	......	......	......	......	......	......	354	......	354
Interest on normalized tax transfers	274	......	274	274	......	274	144	......	144
Total—FOASI trust fund	15,294	......	15,294	45,208	......	45,208	42,958	......	42,958
Federal disability insurance trust fund:									
Benefit payments	1,687	......	1,687	4,998	......	4,998	4,673	......	4,673
Administrative expenses and construction	57	......	57	158	......	158	157	......	157
Payment to railroad retirement account	......	......	......	......	......	......	......	......	......
Vocational Rehabilitation Services	......	......	......	......	......	......	......	......	......
Interest on normalized tax transfers	26	......	26	26	......	26	14	......	14
Total—FDI trust fund	1,770	......	1,770	5,182	......	5,182	4,844	......	4,844
Proprietary receipts from the public	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Intrabudgetary transactions[1]	−72	......	−72	−1,015	......	−1,015	−3,281	......	−3,281
Total—Department of Health and Human Services, Social Security	**16,992**	**(**)**	**16,992**	**49,375**	**(**)**	**49,375**	**44,521**	**(**)**	**44,521**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	540	$523	17	1,251	$1,585	−334	701	$1,085	−384
Housing for the elderly or handicapped fund	36	45	−9	385	124	261	362	109	253
Other	3	6	−3	6	17	−11	11	15	−4
Rent supplement payments	4	......	4	10	......	10	13	......	13
Homeownership assistance	20	......	20	47	......	47	78	......	78
Rental housing assistance	66	......	66	163	......	163	144	......	144
Low-rent public housing	123	......	123	374	......	374	722	......	722
College Housing Grants	......	......	......	......	......	......	......	......	......
Lower income housing assistance	578	......	578	1,891	......	1,891	1,848	......	1,848
Other	7	......	7	23	......	23	16	......	16
Total—Housing Programs	1,377	574	803	4,151	1,726	2,425	3,894	1,210	2,684
Public and Indian Housing:									
Low-rent housing—loans and other expenses	120	5	115	503	11	491	307	32	275
Payments for operation of low-income housing projects	109	......	109	342	......	342	294	......	294
FFB direct loans	......	......	......	......	......	......	......	......	......
Total—Public and Indian Housing	229	5	224	844	11	833	601	32	569
Government National Mortgage Association:									
Management and liquidating functions fund	19	14	5	43	57	−14	111	266	−155
Guarantees of mortgage-backed securities	6	28	−22	29	103	−74	4	71	−67
Participation sales fund	7	......	7	−30	......	−30	−26	......	−26
Total—Government National Mortgage Association	32	43	−10	41	159	−118	89	337	−248
Community Planning and Development:									
Public enterprise fund	6	17	−11	17	38	−21	29	32	−3
FFB direct loans	18	2	16	24	8	16	11	38	−28
Community development grants	314	......	314	827	......	827	984	......	984
Urban development grants	41	......	41	111	......	111	139	......	139
Other	10	......	10	31	......	31	19	......	19
Total—Community Planning and Development	389	19	370	1,010	46	964	1,183	71	1,112
Management and administration	28	......	28	67	......	67	93	......	93
Other	3	......	3	10	......	10	18	......	18
Total—Department of Housing and Urban Development	**2,059**	**641**	**1,418**	**6,124**	**1,943**	**4,181**	**5,877**	**1,649**	**4,228**

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	$35	......	$35	$109	......	$109	$105	......	$105
Payments in lieu of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Payments to States and counties for general purpose fiscal assistance	72	......	72	79	......	79	15	......	15
Other	5	......	5	18	......	18	20	......	20
Minerals Management Service	34	......	34	137	......	137	129	......	129
Office of Surface Mining Reclamation and Enforcement	28	......	28	70	......	70	79	......	79
Total—Land and minerals management	174	......	174	413	......	413	348	......	348
Water and science:									
Bureau of Reclamation:									
Construction program	70	$12	58	221	$22	199	250	$21	230
Operation and maintenance	13	......	13	33	......	33	37	......	37
Other	14	......	14	41	......	41	37	......	37
Geological Survey	8	......	8	61	......	61	107	......	107
Bureau of Mines	12	3	9	35	5	30	35	8	28
Total—Water and science	117	15	102	392	27	365	467	28	439
Fish and wildlife and parks:									
United States Fish and Wildlife Service	50	......	50	134	......	134	125	......	125
National Park Service	98	......	98	240	......	240	232	......	232
Total—Fish and wildlife and parks	149	......	149	374	......	374	357	......	357
Bureau of Indian Affairs:									
Operation of Indian programs	82	......	82	228	......	228	221	......	221
Construction	17	......	17	35	......	35	27	......	27
Indian tribal funds	39	......	39	69	......	69	65	......	65
Other	6	1	5	18	2	16	9	2	6
Total—Bureau of Indian Affairs	143	1	142	350	2	348	322	2	319
Territorial and International Affairs:									
FFB direct loans	......	(**)	(**)	......	(**)	(**)	......	......	......
Other	29	......	29	283	......	283	47	......	47
Departmental offices	12	......	12	50	......	50	62	......	62
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	......	......	......	......	−1	1	......	−1	1
Other	......	99	−99	......	314	−314	......	417	−417
Intrabudgetary transactions	(**)	......	(**)	(**)	......	(**)	−7	......	−7
Total—Department of the Interior	**624**	**115**	**509**	**1,862**	**342**	**1,519**	**1,596**	**447**	**1,150**
Department of Justice:									
General administration	(**)	......	(**)	28	......	28	24	......	24
United States Parole Commission	1	......	1	3	......	3	2	......	2
Legal activities	103	......	103	217	......	217	201	......	201
Interagency law enforcement	3	......	3	4	......	4	5	......	5
Federal Bureau of Investigation	94	......	94	279	......	279	279	......	279
Drug Enforcement Administration	25	......	25	99	......	99	84	......	84
Immigration and Naturalization Service	60	......	60	155	......	155	153	......	153
Federal Prison System	63	3	60	182	10	172	102	8	94
Office of Justice Programs	19	......	19	55	......	55	32	(**)	32
Other	......	......	......	......	......	......	......	......	......
Total—Department of Justice	**370**	**3**	**367**	**1,021**	**10**	**1,012**	**881**	**8**	**874**
Department of Labor:									
Employment and Training Administration:									
Program administration	6	......	6	14	......	14	14	......	14
Training and employment services	252	......	252	711	......	711	757	......	757
Community service employment for older Americans	28	......	28	134	......	134	73	......	73
Federal unemployment benefits and allowances	20	......	20	51	......	51	9	......	9
State unemployment insurance and employment service operation	−14	......	−14	51	......	51	28	......	28
Advances to the unemployment trust fund and other funds	......	......	......	......	......	......	13	......	13
Other	(**)	......	(**)	(**)	......	(**)	−2	......	−2

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,485	......	$1,485	$3,655	......	$3,655	$3,418	......	$3,418
State administrative expenses	210	......	210	556	......	556	535	......	535
Federal administrative expenses	9	......	9	4	......	4	18	......	18
Veterans employment and training	12	......	12	32	......	32	25	......	25
Interest on refunds of taxes	(**)	......	(**)	2	......	2	2	......	2
Repayment of advances from the general fund	......	......	......	......	......	......	175	......	175
Interest on advances to the employment security administration account	......	......	......	......	......	......	......	......	......
Railroad unemployment insurance:									
Railroad unemployment benefits	18	......	18	47	......	47	47	......	47
Administrative expenses	(**)	......	(**)	1	......	1	10	......	10
Payment of interest on advances from railroad retirement account	......	......	......	......	......	......	......	......	......
Total—Unemployment trust fund	1,735	......	1,735	4,296	......	4,296	4,231	......	4,231
Total—Employment and Training Administration	2,026	......	2,026	5,257	......	5,257	5,122	......	5,122
Labor-Management Services	6	......	6	14	......	14	13	......	13
Pension Benefit Guaranty Corporation	32	$20	12	86	$46	40	52	$47	5
Employment Standards Administration:									
Salaries and expenses	16	......	16	43	......	43	52	......	52
Special benefits	9	......	9	−406	......	−406	−269	......	−269
Black lung disability trust fund	54	......	54	156	......	156	133	......	133
Special workers' compensation expenses	5	......	5	18	......	18	16	......	16
Occupational Safety and Health Administration	20	......	20	49	......	49	48	......	48
Mine Safety and Health Administration	16	......	16	37	......	37	36	......	36
Bureau of Labor Statistics	15	......	15	41	......	41	34	......	34
Departmental management	18	......	18	34	......	34	25	......	25
Proprietary receipts from the public	......	(**)	(**)	......	1	−1	......	(**)	(**)
Intrabudgetary transactions	−16	......	−16	−58	......	−58	−268	......	−268
Total—Department of Labor	**2,202**	**21**	**2,182**	**5,270**	**47**	**5,224**	**4,994**	**47**	**4,947**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	151	......	151	390	......	390	284	......	284
Acquisition, operation, and maintenance of buildings abroad	26	......	26	73	......	73	66	......	66
Payment to Foreign Service retirement and disability fund	......	......	......	......	......	......	106	......	106
Foreign Service retirement and disability fund	22	......	22	64	......	64	59	......	59
Other	4	......	4	8	......	8	10	......	10
Total—Administration of Foreign Affairs	203	......	203	535	......	535	525	......	525
International Organizations and Conferences	76	......	76	209	......	209	364	......	364
International Commissions	4	......	4	7	......	7	7	......	7
Migration and Refugee Assistance	21	......	21	87	......	87	89	......	89
International Narcotics Control	4	......	4	11	......	11	14	......	14
Other	3	......	3	22	......	22	21	......	21
Proprietary receipts from the public	......	......	......	......	......	......	......	−1	1
Intrabudgetary transactions	−46	......	−46	−46	......	−46	−107	......	−107
Total—Department of State	**266**	......	**266**	**826**	......	**826**	**912**	**−1**	**913**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,150	......	1,150	3,365	......	3,365	3,933	......	3,933
Other	7	......	7	11	......	11	11	1	10
Other programs	13	......	13	29	......	29	61	......	61
Total—Federal Highway Administration	1,169	......	1,169	3,404	......	3,404	4,005	1	4,004
National Highway Traffic Safety Administration:									
Operations and research	7	......	7	19	......	19	19	......	19
Trust fund share of operations and research	7	......	7	30	......	30	36	......	36
Other	(**)	......	(**)	(**)	......	(**)	−3	......	−3

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Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$1	(**)	$1	$5	(**)	$5	$17	$1	$16
Northeast corridor improvement program	5	....	5	24	....	24	33	....	33
Grants to National Railroad Passenger Corporation	(**)	....	(**)	158	....	158	136	....	136
FFB direct loans	1	....	1	1	$2	-1	1	85	-84
Other	9	....	9	22	....	22	35	....	35
Total—Federal Railroad Administration	16	(**)	16	210	2	208	223	86	137
Urban Mass Transportation Administration:									
Formula grants	95	....	95	304	....	304	285	....	285
Discretionary grants	58	....	58	158	....	158	211	....	211
Other	90	....	90	258	....	258	287	....	287
Federal Aviation Administration:									
Operations	151	....	151	641	....	641	675	....	675
Other	5	....	5	11	....	11	12	....	12
Airport and airway trust fund:									
Grants-in-aid for airports	122	....	122	321	....	321	263	....	263
Facilities and equipment	95	....	95	200	....	200	168	....	168
Research, engineering and development	23	....	23	66	....	66	70	....	70
Operations	132	....	132	132	....	132	93	....	93
Total—Airport and airway trust fund	373	....	373	719	....	719	595	....	595
Total—Federal Aviation Administration	529	....	529	1,371	....	1,371	1,282	....	1,282
Coast Guard:									
Operating expenses	137	....	137	445	....	445	446	....	446
Acquisition, construction, and improvements	38	....	38	111	....	111	118	....	118
Retired pay	26	....	26	84	....	84	81	....	81
Other	5	(**)	5	25	1	24	33	1	32
Total—Coast Guard	207	(**)	206	665	1	664	677	1	676
Maritime Administration:									
Public enterprise funds	93	$38	54	199	72	128	384	57	326
Operating-differential subsidies	33	....	33	69	....	69	84	....	84
Other	9	....	9	22	....	22	20	....	20
Other	17	2	15	47	4	43	39	3	36
Proprietary receipts from the public	....	6	-6	....	19	-19	....	16	-16
Intrabudgetary transactions	(**)	....	(**)	1	....	1	-2	....	-2
Total—Department of Transportation	**2,328**	**46**	**2,281**	**6,759**	**97**	**6,662**	**7,548**	**165**	**7,383**
Department of the Treasury:									
Departmental offices	-73	....	-73	-44	....	-44	-148	....	-148
Office of Revenue Sharing:									
Salaries and expenses	1	....	1	1	....	1	2	....	2
General revenue sharing	2	....	2	2	....	2	1,126	....	1,126
Federal Law Enforcement Training Center	2	....	2	4	....	4	3	....	3
Financial Management Service:									
Salaries and expenses	27	....	27	52	....	52	58	....	58
Claims, judgements, and relief acts	19	....	19	58	....	58	64	....	64
Energy security reserve	6	....	6	14	....	14	12	....	12
Other	46	....	46	61	....	61	531	....	531
Total—Financial Management Service	98	....	98	185	....	185	665	....	665
Federal Financing Bank:									
Oregon veterans housing	....	....	....	....	....	....	....	....	....
Other	919	405	514	1,748	1,721	27	4,667	4,441	226
Bureau of Alcohol, Tobacco and Firearms	16	....	16	47	....	47	47	....	47
United States Customs Service	89	....	89	209	....	209	189	....	189
Bureau of Engraving and Printing	-5	....	-5	-15	....	-15	-20	....	-20
United States Mint	14	....	14	47	....	47	27	....	27
Bureau of the Public Debt	15	....	15	45	....	45	52	....	52

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Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$7	......	$7	$23	......	$23	$25	......	$25
Processing tax returns	111	......	111	299	......	299	299	......	299
Examinations and appeals	165	......	165	388	......	388	371	......	371
Investigation, collection and taxpayer service	111	......	111	277	......	277	269	......	269
Payment where credit exceeds liability for tax	5	......	5	17	......	17	13	......	13
Refunding internal revenue collections, interest	155	......	155	465	......	465	481	......	481
Internal revenue collections for Puerto Rico	20	......	20	65	......	65	62	......	62
Other	(**)	(**)	(**)	1	$1	(**)	1	(**)	1
Total—Internal Revenue Service	575	(**)	575	1,534	1	1,534	1,520	(**)	1,520
United States Secret Service	31	......	31	80	......	80	71	......	71
Comptroller of the Currency	18	$1	17	50	8	42	69	$23	46
Interest on the public debt:									
Public issues (accrual basis)	13,037	......	13,037	38,906	......	38,906	38,640	......	38,640
Special issues (cash basis)	14,009	......	14,009	12,862	......	12,862	12,219	......	12,219
Total—Interest on the public debt	27,046	......	27,046	51,767	......	51,767	50,859	......	50,859
Proprietary receipts from the public	......	873	−873	......	993	−993	......	840	−840
Receipts from off-budget Federal entities	−300	......	−300	−300	......	−300	−158	......	−158
Intrabudgetary transactions	−1,609	......	−1,609	−5,002	4	−5,006	−4,261	......	−4,261
Total—Department of the Treasury	**26,838**	**1,281**	**25,557**	**50,357**	**2,727**	**47,630**	**54,710**	**5,304**	**49,406**
Environmental Protection Agency:									
Salaries and expenses	71	......	71	175	......	175	182	......	182
Research and development	18	......	18	54	......	54	48	......	48
Abatement, control, and compliance	34	......	34	114	......	114	88	......	88
Construction grants	295	......	295	834	......	834	938	......	938
Hazardous substance response trust fund	41	......	41	109	......	109	118	......	118
Other	(**)	(**)	(**)	201	(**)	201	1	(**)	(**)
Proprietary receipts from the public	......	(**)	(**)	......	3	−3	......	7	−7
Intrabudgetary transactions	......	......	......	−200	......	−200	......	......	......
Total—Environmental Protection Agency	**459**	**(**)**	**459**	**1,287**	**3**	**1,284**	**1,375**	**8**	**1,367**
General Services Administration:									
Real property activities:									
FFB direct loans	......	......	......	......	......	......	......	2	−2
Federal buildings fund	203	......	203	10	......	10	14	......	14
Personal property activities	74	......	74	−146	......	−146	140	......	140
Information Resources Management Service	32	......	32	4	......	4	8	......	8
Federal property resources activities	4	......	4	116	......	116	−50	......	−50
General Activities	11	......	11	30	......	30	38	......	38
Proprietary receipts from the public	......	2	−2	......	8	−8	......	12	−12
Other	......	−3	3	......	−7	7	......	−105	105
Total—General Services Administration	**324**	**−1**	**325**	**14**	**2**	**12**	**149**	**−91**	**240**
National Aeronautics and Space Administration:									
Research and development	304	......	304	627	......	627	700	......	700
Space flight, control, and data communications:									
FFB direct loans	......	......	......	−79	......	−79	......	......	......
Other	285	......	285	1,056	......	1,056	1,140	......	1,140
Construction of facilities	14	......	14	42	......	42	51	......	51
Research and program management	143	......	143	352	......	352	350	......	350
Other	......	......	......	......	......	......	......	......	......
Total—National Aeronautics and Space Administration	**746**	**......**	**746**	**1,998**	**......**	**1,998**	**2,241**	**......**	**2,241**
Office of Personnel Management:									
Salaries and expenses	17	......	17	45	......	45	53	......	53
Government payment for annuitants, employees health benefits	101	......	101	319	......	319	379	......	379
Payment to civil service retirement and disability fund	......	......	......	......	......	......	(**)	......	(**)
Civil service retirement and disability fund	2,034	......	2,034	6,027	......	6,027	5,904	......	5,904
Employees health benefits fund	506	554	−47	1,671	1,627	44	1,646	1,758	−113
Employees life insurance fund	66	83	−17	235	404	−169	219	425	−206
Retired employees health benefits fund	3	3	(**)	4	4	(**)	3	3	(**)
Other	1	......	1	−5	......	−5	−22	......	−22
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	......	......	......	......	......	......	(**)	......	(**)
Other	−3	......	−3	−9	......	−9	−14	......	−14
Total—Office of Personnel Management	**2,725**	**640**	**2,085**	**8,288**	**2,035**	**6,253**	**8,168**	**2,187**	**5,981**

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Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund									
Disaster loan fund									
Other	5	2	4	9	5	3	12	4	8
Salaries and expenses	27	......	27	73	......	73	76	......	76
FFB direct loans	17	59	-42	46	85	-39	28	8	20
FFB asset purchases	......	(**)	(**)	......	2	-2	......	1	-1
Other	......	......	......	(**)	......	(**)	(**)	......	(**)
Total—Small Business Administration	**186**	**259**	**-72**	**802**	**585**	**236**	**573**	**444**	**128**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	165	63	102	489	414	76	448	385	63
Direct loan revolving fund	2	5	-3	6	13	-7	7	15	-8
Other	41	67	-26	121	146	-24	113	124	-11
Compensation and pensions	2,334	......	2,334	4,708	......	4,708	4,659	......	4,659
Readjustment benefits	149	......	149	273	......	273	320	......	320
Medical care	992	......	992	2,426	......	2,426	2,284	......	2,284
Medical and prosthetic research	21	......	21	49	......	49	49	......	49
General operating expenses	-1	......	-1	200	......	200	274	......	274
Construction projects	46	......	46	124	......	124	145	......	145
Post-Vietnam era veterans education account	49	......	49	95	......	95	64	......	64
Insurance funds:									
National service life	92	......	92	236	......	236	240	......	240
United States government life	4	......	4	10	......	10	12	......	12
Veterans special life	7	53	-45	16	61	-45	16	56	-40
Other	1	......	1	37	......	37	23	......	23
Proprietary receipts from the public:									
National service life	......	40	-40	......	109	-109	......	102	-102
United States government life	......	(**)	(**)	......	(**)	(**)	......	(**)	(**)
Other	......	30	-30	......	91	-91	......	76	-76
Intrabudgetary transactions	(**)	......	(**)	-38	......	-38	-66	......	-66
Total—Veterans Administration	**3,902**	**257**	**3,645**	**8,752**	**834**	**7,918**	**8,587**	**758**	**7,829**
Independent agencies:									
Action	10	......	10	37	......	37	48	......	48
Board for International Broadcasting	13	......	13	45	......	45	15	......	15
Consumer Product Safety Commission	3	......	3	9	......	9	9	......	9
Corporation for Public Broadcasting	......	......	......	200	......	200	160	......	160
District of Columbia:									
Federal payment	39	......	39	179	......	179	491	......	491
Proprietary receipts from the public	......	33	-33	......	33	-33	......	35	-35
Equal Employment Opportunity Commission	16	......	16	41	......	41	41	......	41
Export-Import Bank of the United States	490	488	2	634	976	-342	903	960	-57
Federal Communications Commission	9	......	9	24	......	24	24	......	24
Federal Deposit Insurance Corporation	444	649	-205	1,354	1,591	-237	1,519	1,008	511
Federal Emergency Management Agency:									
Public enterprise funds	17	27	-10	59	119	-60	156	61	94
Salaries and expenses	13	......	13	30	......	30	33	......	33
Emergency management and planning assistance	47	......	47	134	......	134	72	......	72
Emergency food distribution and shelter program	-1	......	-1	-1	......	-1	20	......	20
Other	......	......	......	......	......	......	......	......	......
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	3	(**)	1	11	-10	10	9	1
Federal Savings and Loan Insurance Corp. fund	731	438	293	1,371	661	710	483	817	-334
Other	......	......	......	......	......	......	......	......	......
Federal Trade Commission	9	......	9	21	......	21	16	......	16
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	......	26	26	......	26	26	......	26
Appalachian Regional Commission	12	(**)	12	37	(**)	36	51	(**)	50
Other	(**)	......	(**)	1	......	1	1	......	1
Interstate Commerce Commission	4	......	4	11	......	11	12	......	12
Legal Services Corporation	40	......	40	66	......	66	80	......	80
Merit Systems Protection Board	2	......	2	5	......	5	5	......	5
National Archives and Record Administration	6	......	6	20	......	20	27	......	27
National Credit Union Administration:									
Central liquidity facility	7	6	1	40	41	-1	40	39	1
Other	-10	6	-16	21	14	7	11	27	-17

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Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$10	......	$10	$38	......	$38	45	......	$45
National Endowment for the Humanities	8	......	8	28	......	28	30	......	30
Institute of Museum Services	(**)	......	(**)	5	......	5	5	......	5
National Labor Relations Board	12	......	12	33	......	33	35	......	35
National Science Foundation	100	......	100	351	......	351	324	......	324
National Transportation Safety Board	2	......	2	6	......	6	6	......	6
NuclearRegulatory Commission	34	......	34	94	......	94	104	......	104
Panama Canal Commission	47	$43	4	125	$109	15	104	$108	-3
Postal Service:									
Public Enterprise Funds	[2]2,683	3,155	-472	8,300	9,262	-961	7,911	8,834	-923
Payment to the Postal Service Fund	......	......	......	163	......	163	196	......	196
Railroad Retirement Board:									
Federal windfall subsidy	31	......	31	94	......	94	99	......	99
Federal payment to the railroad retirement accounts	(**)	......	(**)	100	......	100	25	......	25
Milwaukee railroad restructuring, administration	1	......	1	2	......	2	-1	......	-1
Railroad retirement accounts:									
Social security equivalent benefit account	315	......	315	947	......	947	927	......	927
Benefits payments and claims	188	......	188	565	......	565	537	......	537
Advances to the railroad retirement account from the FOASI trust fund	-61	......	-61	-185	......	-185		......	
Advances to the railroad retirement account from the FDI trust fund	-4	......	-4	-12	......	-12	-12	......	-12
Disbursements for the payment of FOASI benefits	61	......	61	185	......	185	170	......	170
Disbursements for the payment of FDI benefits	4	......	4	11	......	11	13	......	13
Administrative expenses	7	......	7	14	......	14	10	......	10
Interest on refunds of taxes	(**)	......	(**)	(**)	......	(**)	(**)	......	(**)
Other	(**)	......	(**)	(**)	......	(**)		......	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	......	......	......	......	......		......	......	......
Interest on advances to railroad accounts	......	......	......	......	......				......
Repayment of advances by railroad retirement board	......	......	......	......	......				
Federal payments to the railroad social security equivalent benefit account	[3]-84	......	-84	-84	......	-84		......	
Federal payments to the rail industry pension fund	[3]-84	......	-84	-17	......	-17	-25	......	-25
Total—Railroad Retirement Board	374	......	374	1,621	......	1,621	1,743	......	1,743
Securities and Exchange Commission	11	......	11	28	......	28	27	......	27
Smithsonian Institution	19	......	19	57	......	57	54	......	54
Tennessee Valley Authority:									
FFB direct loans	13	......	13	24	......	24	26	......	26
Other	478	417	61	1,655	1,211	445	1,387	1,107	280
United States Information Agency	70	(**)	70	193	(**)	193	192	(**)	192
United States Railway Association	11	(**)	11	12	(**)	12	1	......	1
United States Synthetic Fuels Corp	......	......	......	......	......		12	12	......
Other independent agencies	162	5	157	231	13	218	117	14	104
Total—Independent agencies	**5,965**	**5,270**	**695**	**17,327**	**14,042**	3,285	16,569	13,033	3,536
Undistributed offsetting receipts:									
Other interest	......	......	......	......	901	-901	......	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	......	......	......	(**)	......	(**)	(**)	......	(**)
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-1	......	-1	(**)	......	(**)
Department of Defense—Civil:									
Education Benefits fund	-1	......	-1	-1	......	-1	-40	......	-40
Military retirement fund	-1,513	......	-1,513	-4,411	......	-4,411	-4,417	......	-4,417
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-229	......	-229	-687	......	-687	-597	......	-597
Federal disability insurance trust fund (OFF-BUDGET)	-22	......	-22	-66	......	-66	-57	......	-57
Federal hospital insurance trust fund	-136	......	-136	-408	......	-408	-351	......	-351
Department of State:									
Foreign Service retirement and disability fund	-7	......	-7	-13	......	-13	-10	......	-10
Office of Personnel Management:									
Civil Service retirement and disability fund	-453	......	-453	-1,174	......	-1,174	-1,261	......	-1,261
Subtotal	-2,360	......	-2,360	-6,760	......	-6,760	-6,733	......	-6,733

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)	......	(**)	-$2	......	-$2	-$2	......	-$2
Department of Defense—Civil:									
Education benefits fund	$2	......	$2	-1	......	-1	3	......	3
Military retirement fund	13	......	13	[4]2,374	......	2,374	1,587	......	1,587
Soldiers' and Airmen's Home permanent fund	-4	......	-4	-4	......	-4	-4	......	-4
Corps of Engineers	......	......	......	9	......	9	-6	......	-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-1,888	......	-1,888	-1,927	......	-1,927	-1,765	......	-1,765
Federal disability insurance trust fund (OFF-BUDGET)	-365	......	-365	-386	......	-386	-248	......	-248
Federal hospital insurance trust fund	-1,831	......	-1,831	-1,841	......	-1,841	-1,103	......	-1,103
Federal supplementary medical insurance trust fund	-459	......	-459	-503	......	-503	-591	......	-591
Department of Labor:									
Unemployment trust fund	-11	......	-11	7	......	7	-822	......	-822
Department of State:									
Foreign Service retirement and disability fund	-150	......	-150	-151	......	-151	-133	......	-133
Department of Transportation:									
Airport and airway trust fund	-419	......	-419	-420	......	-420	-404	......	-404
Highway trust fund	-571	......	-571	-575	......	-575	-635	......	-635
Environmental Protection Agency:									
Post-closure liability trust fund	......	......	......	1	......	1	-1	......	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-7,300	......	-7,300	-7,416	......	-7,416	-7,029	......	-7,029
Veterans Administration:									
United States government life insurance fund	-9	......	-9	-9	......	-9	-10	......	-10
National service life insurance fund	-462	......	-462	-465	......	-465	-452	......	-452
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-26	......	-26	-101	......	-101	-77	......	-77
Other	-1	......	-1	-7	......	-7	-8	......	-8
Subtotal	-13,479	......	-13,479	-11,418	......	-11,418	-11,701	......	-11,701
Unrealized Discount on trust fund investments	1	......	1	-2	......	-2	-3	......	-3
Rents and royalties on the Outer Continental Shelf lands	......	$333	-333	......	$1,857	-1,857	......	$759	-759
Sale of major assets	......	......	......	......	200	-200	......	......	......
Total—Undistributed offsetting receipts	**-15,838**	**333**	**-16,172**	**-18,180**	**2,959**	**-21,138**	**-18,437**	**760**	**-19,196**
Total outlays	**102,979**	**12,867**	**90,112**	**290,807**	**36,455**	**254,352**	**289,057**	**36,681**	**252,376**
Total on-budget	**88,490**	**12,867**	**75,623**	**244,498**	**36,455**	**208,042**	**247,203**	**36,681**	**210,523**
Total off-budget	**14,489**	**(**)**	**14,489**	**46,309**	**(**)**	**46,309**	**41,854**	**(**)**	**41,854**
Total surplus (+) or deficit(-)			**-12,077**			**-64,337**			**-75,129**
Total on-budget			**-14,930**			**-65,326**			**-76,220**
Total off-budget			**+2,853**			**+989**			**+1,091**

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$9,183	$7,344
Receipts from off-budget Federal entities	300	158
Intrabudgetary transactions	39,453	45,134
Total receipts offset against outlays	48,937	52,635

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[1] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2] The Postal Service figure represents reporting for the full calendar month of December and is partially estimated. This estimate includes $133 million for postal money orders between December 20th and 31st.

[3] Represents prior period adjustment.

[4] Includes a purchase of trust fund securities at a premium.

... No transactions.

(**)Less than $500,000.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$35,286	$89,531	$108,645	$2,110,304	$2,164,549	$2,199,835
Federal Financing Bank	....	....	14,194	15,000	15,000	15,000
Total public debt securities	35,286	89,351	122,839	2,125,304	2,179,549	2,214,835
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	12	-183	-15	4,217	4,022	4,034
Total federal securities	35,298	89,348	122,824	2,129,522	2,183,571	2,218,869
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	12,474	20,236	32,310	383,919	391,682	404,156
Total borrowing from the public	22,824	69,112	90,514	1,745,602	1,791,889	1,814,714
Accrued interest payable to the public	3,241	-1,347	-180	29,481	24,893	28,133
Allocations of special drawing rights	79	48	191	5,945	5,914	5,993
Deposit funds	920	-1,684	-264	10,944	8,339	9,259
Miscellaneous liability accounts (includes checks outstanding etc.)	-262	-5,484	512	16,477	11,274	11,012
Total liability accounts	**26,802**	**60,663**	**90,773**	**1,808,448**	**1,842,310**	**1,869,111**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	5,059	74	5,177	7,514	2,529	7,588
Tax and loan note accounts	8,879	-512	8,698	23,870	14,478	23,357
Balance	13,938	-438	13,875	31,384	17,007	30,946
Special drawing rights:						
Total holdings	106	100	446	8,295	8,289	8,395
SDR certificates issued to Federal Reserve Banks	....	....	-100	-5,018	-5,018	-5,018
Balance	106	100	346	3,277	3,271	3,377
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	....	....	....	19,699	19,699	19,699
Maintenance of value adjustments	231	175	699	2,043	1,987	2,218
Letter of credit issued to IMF	....	-170	-115	-10,489	-10,659	-10,659
Dollar deposits with the IMF	-4	5	12	-64	-56	-59
Receivable/payable (-) for interim maintenance of value adjustments	-118	-90	-318	-331	-303	-421
Balance	110	-80	280	10,858	10,669	10,778
Loans to International Monetary Fund	-40	-104	-27	1,047	983	944
Other cash and monetary assets	637	-137	1,254	11,317	10,543	11,180
Total cash and monetary assets	14,751	-659	15,728	57,883	42,473	57,224
Miscellaneous asset accounts	12	-2,904	29	17,738	14,822	14,834
Total asset accounts	**14,763**	**-3,563**	**15,757**	**75,621**	**57,295**	**72,058**
Excess of liabilities (+) or assets (-)	**+12,039**	**+64,226**	**+75,017**	**+1,732,827**	**+1,785,015**	**+1,797,054**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	38	111	112	....	73	111
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	**+12,077**	**+64,337**	**+75,129**	**+1,732,827**	**+1,785,088**	**+1,797,165**

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[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Opeating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

(**)Less than $500,000

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,785,015	$1,732,827	$1,512,576
Adjustments during current fiscal year for changes in composition of unified budget	....	....	....
Excess of liabilities beginning of period (current basis)	1,785,015	1,732,827	1,512,576
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	12,077	64,337	75,129
Changes in composition of unified budget	....	....	....
Total surplus (−) or deficit (Table 2)	12,077	64,337	75,129
Total—on-budget (Table 2)	14,930	65,326	76,220
Total—off-budget (Table 2)	−2,853	−989	−1,091
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−38	−109	−112
Increment on gold	....	....	....
Proceeds from currency	....	....	....
Profit on sale of gold	....	....	....
Net gain (−)/loss for IMF loan valuation adjustment	....	−3	....
Total—transactions not applied to current year's surplus or deficit	−38	−111	−112
Excess of liabilities close of period	1,797,054	1,797,054	1,587,593

...No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 1986 and Other Periods (in millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	(**)	−$1	$6	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	−$2	−$4	−11	37	35	33
Department of Housing and Urban Development:						
Federal Housing Administration	14	21	−3	117	124	138
Department of the Interior:						
Bureau of Land Management	....	−1	(**)	15	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	....	....	....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	(**)	....	3	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association	....	....	....	2,165	2,165	2,165
Independent agencies:						
Postal Service	....	....	....	250	250	250
Tennessee Valley Authority	....	−200	....	1,625	1,425	1,425
Total agency securities	12	−183	−15	4,217	4,022	4,034

....No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$4,205	−$7,452	−$1,737	$24,800	$13,143	$17,348
Commerce, Fishing Vessels, NOAA	....	....	....	....	....	....
Export-Import Bank of the United States	....	....	....	....	....	....
Federal Emergency Management Agency:						
National Insurance Development Fund	....	8	1	76	84	84
Federal Financing Bank	47	−705	−14,295	141,598	140,846	140,893
Federal Housing Administration:						
General insurance	....	....	....	1,396	1,396	1,396
Special risk insurance	....	....	....	1,912	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	....	....	....	52	52	52
Rural Communication Development Fund	....	....	2	25	25	25
Rural Electrification Administration	....	39	62	7,865	7,904	7,904
Rural Telephone Bank	....	....	....	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	5	−1,975	−1,625	4,276	2,296	2,301
Agricultural credit insurance fund	....	−945	−815	8,065	7,120	7,120
Rural development insurance fund	....	−345	−210	1,861	1,516	1,516
Federal Crop Insurance Corp	....	....	....	113	113	113
Secretary of Education:						
College housing loans	....	....	....	2,587	2,587	2,587
Secretary of Energy:						
Alternative fuel production, DOE	....	....	....	....	....	....
Bonneville Power Administration	....	....	....	1,459	1,459	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	....	275	250	5,351	5,626	5,626
Low-Rent Public housing	200	−90	143	490	200	400
Urban renewal fund	....	....	....	....	....	....
Secretary of the Interior:						
Bureau of Mines, helium fund	....	....	....	252	252	252
Railroad retirement account	....	....	....	2,128	2,128	2,128
Railroad retirement social security equivalent fund	193	558	523	2,003	2,368	2,561
Secretary of Transportation:						
Aircraft purchase loan guarantee program	....	....	....	17	17	17
Federal ship revolving fund	10	45	320	1,375	1,410	1,420
Railroad revitalization and improvement	....	....	12	12	12	12
Rail service assistance	....	....	....	....	....	....
Regional rail reorganization	....	....	....	96	96	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities	....	....	....	20	20	20
Tennessee Valley Authority	....	....	....	150	150	150
Veterans Administration:						
Veterans direct loan program	....	....	....	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**4,660**	**−10,587**	**−17,369**	**210,468**	**195,221**	**199,881**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	−64	−64	262	14,268	14,268	14,205
National Credit Union Administration	1	−1	....	104	102	103
Postal Service	....	....	....	2,854	2,854	2,854
Tennessee Valley Authority	46	720	61	15,077	15,751	15,797
U.S. Railway Association	....	....	....	74	74	74
Total borrowing from the Federal Financing Bank	**−17**	**655**	**323**	**32,377**	**33,049**	**33,033**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	$1	$1	....	$4	$4	$5
Department of Commerce	(**)	−1	$15	12	11	11
Department of Energy	−34	30	62	1,423	1,486	1,452
Department of Health and Human Services	5	10	−2	7	12	17
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	284	672	401	5,525	5,914	6,198
Agency securities	(**)	(**)	....	134	134	134
Government National Mortgage Association:						
Management and liquidating functions fund::						
Public debt securities	1	14	54	417	430	431
Agency securities	(**)	(**)	−4	74	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	24	70	65	1,301	1,347	1,371
Agency securities	....	4	....	9	13	13
Participation sales fund:						
Public debt securities	−6	32	35	2,243	2,280	2,275
Agency securities	....	....	....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	....	....	....	....	....	....
Other	(**)	(**)	....	....	(**)	(**)
Department of the Interior	15	−2,820	128	4,006	1,171	1,186
Department of Labor	−12	−39	−5	409	381	370
Department of Transportation	1	2	3	146	147	148
Department of the Treasury	82	187	−1,651	481	586	668
Veterans Administration:						
Veterans reopened insurance fund	23	19	15	608	604	627
Independent agencies:						
Export-Import Bank of the United States	−66	282	352	124	472	406
Federal Emergency Management Agency:						
National insurance development fund	2	42	−80	....	40	42
Federal Savings and Loan Insurance Corporation:						
Public debt securities	−294	−730	329	4,717	4,280	3,987
Agency securities	(**)	(**)	....	67	67	67
Postal Service	365	351	396	3,803	3,790	4,154
National Credit Union Administration	16	−7	19	1,383	1,360	1,376
Other	12	12	5	1,236	1,237	1,249
Total public debt securities	420	−1,874	142	27,848	25,554	25,974
Total agency securities	(**)	4	−4	296	301	300
Total Federal funds	419	−1,870	138	28,144	25,854	26,274
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	....	2	1	1	3	3
The Judiciary:						
Judicial survivors annuity fund	2	1	2	113	112	114
Funds Appropriated to the President	....	(**)	(**)	1	1	1
Department of Agriculture	8	12	(**)	4	9	17
Department of Commerce	(**)	(**)	(**)	....	....	(**)
Department of Defense—Military	−1	−2	5	9	7	6
Department of Defense—Civil	5	8,096	8,949	20,870	28,960	28,965
Other	13	67	36	484	539	552
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	2,843	1,751	4,363	36,948	35,856	38,699
Agency securities	....	....	....	....	....	....
Federal disability insurance trust fund	25	−531	694	8,335	7,780	7,804
Federal hospital insurance trust fund:						
Public debt securities	1,817	1,834	−698	37,885	37,902	39,719
Agency securities	....	....	....	455	455	455
Federal supplementary medical insurance trust fund	−61	−1,235	273	9,424	8,250	8,189
Other	(**)	1	3	40	41	41

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1986 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	$5	−$25	$11	$158	$128	$133
Department of Labor:						
Unemployment trust fund	−276	397	402	21,240	21,914	21,638
Other	−4	−9	−9	34	30	26
Department of State:						
Foreign service retirement and disability fund	133	109	203	2,940	2,915	3,048
Other	....	....	....	....	....	....
Department of Transportation:						
Airport and airway trust fund	270	418	501	8,596	8,744	9,014
Highway trust fund	270	1,300	262	11,499	12,529	12,799
Other	(**)	−1	(**)	4	3	3
Department of the Treasury	−20	−70	−6	428	378	358
Environmental Protection Agency	−38	−57	−74	294	275	237
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	6,267	9,131	17,098	154,045	156,909	163,176
Agency securities	....	....	....	175	175	175
Employees health benefits fund	49	−45	120	1,417	1,322	1,372
Employees life insurance fund	17	169	207	7,401	7,553	7,570
Retired employees health benefits fund	−2	−2	(**)	5	5	3
Veterans Administration:						
Government life insurance fund	2	−3	−4	245	239	242
National service life insurance:						
Public debt securities	369	313	305	9,633	9,557	9,946
Agency securities	....	....	....	135	135	135
Veterans special life insurance fund	44	44	39	1,014	1,014	1,058
General Post Fund National Homes	....	(**)	1	19	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	190	234	−511	15,856	15,900	16,090
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	1	44	44	44
Japan-United States Friendship Commission	....	(**)	−2	17	17	17
Railroad Retirement Board	105	206	−5	5,998	6,099	6,204
Other	1	2	1	5	6	7
Total public debt securities	12,055	22,106	32,172	355,011	365,062	377,117
Total agency securities	....	....	....	765	765	765
Total trust funds	**12,055**	**22,106**	**32,172**	**355,776**	**365,827**	**377,882**
Grand total	**12,474**	**20,236**	**32,310**	**383,919**	**391,882**	**404,156**

... No transactions.
(**)Less than $500,000.
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	$31,123	$24,122	$33,584										$88,830	$84,202
Corporation income taxes	540	1,748	15,693										17,980	14,858
Social insurance taxes and contributions:														
Employment taxes and contributions	19,583	19,015	21,625										60,223	54,320
Unemployment insurance	1,135	2,377	196										3,708	3,803
Other retirement contributions	460	360	446										1,266	1,243
Excise taxes	2,708	2,488	3,003										8,198	9,228
Estate and gift taxes	647	488	695										1,830	1,651
Customs duties	1,281	1,090	1,098										3,469	3,141
Miscellaneous receipts	1,534	1,279	1,696										4,509	4,802
Total—budget receipts this year	**59,012**	**52,967**	**78,035**										**190,014**	.....
(On-budget)	**43,865**	**38,158**	**60,694**										**142,716**	**134,303**
(Off-budget)	**15,147**	**14,809**	**17,341**										**47,298**	**42,945**
Total—budget receipts prior year	*57,886*	*51,166*	*68,197*										......	*177,248*
(On-budget)	*43,800*	*37,615*	*52,888*										......	*134,303*
(Off-budget)	*14,085*	*13,551*	*15,309*										......	*42,945*
Outlays														
Legislative Branch	158	113	130										401	440
The Judiciary	73	73	118										265	275
Executive Office of the President	11	9	9										30	29
Funds Appropriated to the President:														
International security assistance	321	1,463	471										2,255	2,945
International development assistance	267	134	243										645	661
Other	406	14	148										568	43
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	3,376	3,404	4,103										10,883	11,957
Other	2,358	1,774	1,881										6,013	4,640
Department of Commerce	166	159	236										561	588
Department of Defense:														
Military:														
Department of the Army	6,019	5,565	6,256										17,840	17,216
Department of the Navy	7,476	6,955	7,929										22,360	22,095
Department of the Air Force	7,850	6,615	7,531										21,996	22,656
Defense agencies	1,181	1,062	1,781										4,024	3,890
Total Military	22,525	20,197	23,498										66,220	65,857
Civil	1,709	1,717	1,737										5,164	5,186
Department of Education	1,455	1,543	1,817										4,815	4,607
Department of Energy	839	907	1,037										2,783	3,042
Department of Health and Human Services, except Social Security:														
Public Health Service	802	734	699										2,233	2,289
Health Care Financing Administration:														
Grants to States for Medicaid	2,351	2,102	2,159										6,611	5,970
Federal hospital ins. trust fund	4,637	3,780	4,617										13,034	12,297
Federal supp. med. ins. trust fund	2,875	2,227	2,490										7,592	6,511
Other	1,505	1,484	1,562										4,550	3,986
Social Security Administration	2,644	229	1,889										4,761	6,704
Family Support Administration	1,024	914	1,367										3,305	3,196
Human Development Service	266	450	607										1,322	1,236
Other	−1,963	−1,986	−1,990										−5,938	−5,630
Department of Health and Human Services:														
Federal old-age and survivors ins. trust fund	14,956	14,958	15,294										45,208	42,958
Federal disability ins. trust fund	1,713	1,699	1,770										5,182	4,844
Other	−906	−37	−72										−1,015	−3,281

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1987 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,312	$1,450	1,418										$4,181	$4,228
Department of the Interior	639	372	509										1,519	1,150
Department of Justice	337	306	367										1,012	874
Department of Labor:														
Unemployment trust fund	1,352	1,210	1,735										4,296	4,231
Other	−94	574	447										927	716
Department of State	236	324	266										826	913
Department of Transportation:														
Highway trust fund	1,097	1,122	1,157										3,376	3,943
Other	986	1,175	1,125										3,286	3,439
Department of the Treasury:														
Interest on the public debt	9,763	14,959	27,046										51,767	50,859
General revenue sharing	......	......	2										2	1,126
Other	−1,799	−850	−1,491										−4,139	−2,5799
Environmental Protection Agency	443	382	459										1,284	1,367
General Services Administration	−443	130	325										12	240
National Aeronautics and Space Administration	625	626	746										1,998	2,241
Office of Personnel Management	2,026	2,141	2,085										6,253	5,981
Small Business Administration	279	30	−72										236	128
Veterans Administration:														
Compensation and pensions	2,326	48	2,334										4,708	4,659
National service life	46	28	52										126	137
Government service life	3	2	4										10	11
Other	1,109	712	1,254										3,074	3,022
Independent agencies:														
Postal Service	15	−343	−472										−799	−727
Tennessee Valley Authority	155	240	74										469	306
Other independent agencies	1,492	1,029	1,093										3,616	3,957
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,218	−2,181	−2,360										−6,760	−6,733
Interest received by trust funds	3,390	−1,328	−13,479										−11,418	−11,701
Rents and royalties on Outer Continental Shelf lands	−1,475	−49	−333										−1,857	−759
Other	−905	−200	1										−1,103	−3
Totals this year:														
Total outlays	**84,267**	**79,973**	**90,112**										**254,352**	......
(On-budget)	**68,780**	**63,639**	**75,623**										**208,042**	......
(Off-budget)	**15,486**	**16,334**	**14,489**										**46,309**	......
Total—surplus (+) or deficit (−)	**−25,255**	**−27,006**	**−12,077**										**−64,337**	......
(On-budget)	**−24,915**	**−25,481**	**−14,930**										**−65,326**	......
(Off-budget)	**−340**	**−1,524**	**+2,853**										**+989**	......
Totals—outlays prior year	*84,973*	*84,551*	*82,852*										......	*252,376*
(On-budget)	*69,559*	*69,389*	*71,575*										......	*210,523*
(Off-budget)	*15,413*	*15,163*	*11,278*										......	*41,854*
Total—surplus (+) or deficit (−) prior year	*−27,087*	*−33,386*	*−14,657*										......	*−75,129*
(On-budget)	*−25,759*	*−31,774*	*−18,687*										......	*−76,220*
(Off-budget)	*−1,328*	*−1,612*	*+4,030*										......	*+1,091*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of December 31, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	$634	$373	$261	$1,149	$719	$430	$8,596	$8,744	$9,014
Black lung disability	46	54	-8	156	156	1	......	......	......
FDIC	......	-205	205	......	-237	237	15,856	15,900	16,090
Federal disability, insurance	1,805	1,770	35	4614	5,182	-569	8,335	7,780	7,804
Federal employees life and health	......	-65	65	......	-125	125	8,823	8,880	8,945
Federal employees retirement	8,361	2,011	6,350	10,038	6,047	3,990	157,272	160,111	166,513
Federal hospital insurance	6,152	4,611	1,541	14,326	13,022	1,304	38,340	38,357	40,174
Federal old-age and survivors insurance	18,112	15,294	2,818	46,765	45,208	1,557	36,948	35,856	38,699
Federal supplementary medical insurance	1,977	2,003	-26	5,010	6,151	-1,141	9,424	8,250	8,189
Revenue sharing	......	2	-2	......	2	-2	......	......	......
Highways	1,975	1,157	818	4,224	3,399	826	11,499	12,529	12,799
Military advances	......	245	-245	......	604	-604	......	......	......
Railroad retirement	316	510	-194	1,095	1,526	-431	5,998	6,099	6,204
Military retirement	1,499	1,487	12	12,561	4,456	8,105	20,870	28,960	28,965
Unemployment	223	1,722	-1,499	3,759	4,265	-506	21,240	21,914	21,638
Veterans life insurance	471	12	459	475	91	384	11,027	10,946	11,382
All other trust	33	228	-195	202	149	53	1,547	1,503	1,465
Total trust fund receipts and outlays	**41,605**	**31,209**	**10,397**	**104,373**	**90,615**	**13,759**	**355,776**	**365,827**	**377,882**
Interfund receipts offset against Federal fund outlays	-17,622	-17,622	......	-34,510	-34,510	......			
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	23,983	13,587	10,397	69,863	56,104	13,759			
Total Federal fund receipts and outlays	**54,070**	**76,543**	**-22,474**	**120,163**	**198,259**	**-78,096**			
Interfund receipts offset against Federal fund outlays	-18	-18	......	-12	-12	......			
Federal fund receipts & outlays on the basis of table 4 & 5	54,052	76,525	-22,474	120,151	198,247	-78,096			
Net budget receipts & outlays	**78,035**	**90,112**	**-12,077**	**190,014**	**254,352**	**-64,337**			

[1] Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	$33,584	$88,830	$84,202
Corporation income taxes	15,693	17,980	14,858
Social insurance taxes and contributions:			
Employment taxes and contributions	21,625	60,223	54,320
Unemployment insurance	196	3,708	3,803
Other retirement contributions	446	1,266	1,243
Excise taxes	3,003	8,198	9,228
Estate and gift taxes	695	1,830	1,651
Customs	1,096	3,469	3,141
Miscellaneous	1,696	4,509	4,802
Total	**78,035**	**190,014**	**177,248**
OUTLAYS			
National defense	24,401	68,485	67,807
International affairs	1,140	4,385	4,509
General science, space, and technology	843	2,346	2,579
Energy	485	1,442	278
Natural resources and environment	1,253	3,425	3,549
Agriculture	3,751	10,486	11,762
Commerce and housing credit	−314	461	−133
Transportation	2,409	6,916	7,571
Community and regional development	548	1,761	2,126
Education, training, employment and social services	2,896	7,752	7,414
Health	3,032	9,432	8,704
Medicare	6,614	19,173	17,381
Income security	11,625	31,122	30,428
Social security	16,764	50,089	47,290
Veterans benefits and services	3,641	7,879	7,852
Administration of justice	684	1,728	1,580
General government	895	1,475	2,413
General purpose fiscal assistance	226	509	1,993
Interest	11,912	34,302	34,765
Undistributed offsetting receipts	−2,694	−8,817	−7,492
Total	**90,112**	**254,352**	**252,376**

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury

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Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19__*
  -*Appendix, The Budget of the United States Government, FY 19__*
  -*The United States Budget in Brief, FY 19__*
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Listed Below are the scheduled release dates for the 1987 Statements. The release time will be 2:00 p.m. EST.

Month	Release Date
January 1987	2-23-87
February 1987	3-20-87
March 1987	4-21-87
April 1987	5-21-87
May 1987	6-19-87
June 1987	7-22-87
July 1987	8-21-87
August 1987	9-22-87
September 1987	10-22-87
October 1987	11-24-87
November 1987	12-21-87
December 1987	1-25-88

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No single copies are sold.